

ITEM NO.70

COURT NO.7

SECTION XV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) Nos.8920-8921/2026

[Arising out of impugned final judgment and order dated 21-08-2025 in DBCWP No. 17574/2024 and order dated 21-01-2026 in WMAP No. 528/2026 passed by the High Court of Judicature for Rajasthan at Jaipur]

ZOOMCAR INDIA PVT. LTD.

Petitioner(s)

VERSUS

THE UNION OF INDIA & ORS.

Respondent(s)

(IA No. 50085/2026 - CONDONATION OF DELAY IN FILING SLPs & IA No. 50087/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP(C) Nos.8922-8923/2026 (XV)

(IA No. 50990/2026 - CONDONATION OF DELAY IN FILING SLPs & IA No. 50991/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 09-03-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Prakash Shah, Sr. Adv.

Mr. Mihir Mehta, Adv.

Mr. Suyog Bhawe, Adv

Mr. Vishnu Kant, AOR

For Respondent(s) :

Mr. S.D. Sanjay, ASG

Mr. Gurmeet Singh Makker, AOR

Mr. Aman Jha, Adv.

Mr. Gaurav Arya, Adv.

Mr. Mayank Pandey, Adv.

Ms. Shalini Singh, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.
2. Exemption Applications are allowed.
3. Since the issues raised in both the captioned petitions are the same, the parties are also the same and the challenge is also to the self-same Orders passed by the High Court of Rajasthan, those were taken up for hearing analogously and are being disposed of by this common order.

4. We heard Mr. Prakash Shah, the learned Senior counsel appearing for the petitioner, Mr. S.D. Sanjay, the learned Additional Solicitor General appearing for the Respondent No.1 - Union of India and Ms. Shalini Singh, the learned counsel appearing for the Respondent No.3 - State of Rajasthan.

5. It appears that Writ Petitions were filed before the High Court seeking to challenge the Notification Nos. 9/2023-Central Tax dated 31.03.2023 and 56/2023-Central Tax dated 28.12.2023 respectively issued by the Respondent No.1 read with Notification No.F.12(11)FD/Tax/2023-07 dated 01.04.2023 and F.12(1) FD/Tax/2024-58 dated 01.01.2024 respectively issued by the Respondent No. 3 i.e. the State of Rajasthan extending the time limit to determine the amount of tax, interest and penalty under Section 73(10) of the Central Goods and Services Tax Act, 2017 ("CGST Act") and Rajasthan Goods and Services Tax Act, 2017 ("RGST Act") for FY 2019-20 till 31.08.2024 respectively.

6. The assessment orders dated 23-7-2024 and 8-8-2024 respectively were also made a subject matter of challenge before the High Court.

7. The High Court disposed of the objections by observing that the issues raised before it were a subject matter of consideration by the Supreme Court.

8. What has been pointed out to us by the learned Senior counsel appearing for the petitioner is that what is pending before this Court is the challenge to the legality and validity of the Notifications and all that he seeks today is that he may be permitted to prefer an appropriate appeal in so far as the assessment orders are concerned. He also pointed that in similar matters, the High Court, more particularly, in Civil Writ Petition No.16649/2024 by Order dated 22-8-2025, permitted the assessee(s) to challenge the assessment order(s) by preferring appropriate statutory appeal(s) and time was also granted for the same.

9. In view of the aforesaid, we dispose of both these petitions permitting the petitioner to prefer an appropriate appeal before the Appellate Authority for the purpose of challenging the final

assessment orders dated 23-7-2024 and 8-8-2024 and respectively.

10. We grant four weeks' time to the petitioner to prefer a Statutory Appeal before the Appellate Authority.

11. Whatever decision is taken by the Appellate Authority shall be subject to the adjudication of this Court in so far as the legality and validity of the two Notifications are concerned.

12. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)