

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(s) for Special Leave to Appeal (C) No.10461/2026

[Arising out of impugned final judgment and order dated 07-01-2026 in WT No. 735/2024 passed by the High Court of Judicature at Allahabad]

M/S PURNA TRADING COMPANY

Petitioner(s)

VERSUS

STATE OF UTTAR PRADESH & ORS.

Respondent(s)

FOR ADMISSION

IA No. 84075/2026 - EXEMPTION FROM FILING O.T.

Date : 25-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :

Ms. Parul Shukla, AOR
Mr. Pranjal Shukla, Adv.
Ms. Shubhangi Pandey, Adv.
Ms. Keesha Kumar, Adv.
Mr. Gladson Rodrigues, Adv.
Mr. Gauransh Mishra, Adv.
Mr. Srikant Singh, Adv.
Mr. Priyanshu Kesarwani, Adv.
Mr. Dheeraj Dwivedi, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

The High Court, by the impugned order, has disposed of Writ Tax No.735 of 2024 with liberty to the writ petitioner to file an appeal before the GST Appellate Tribunal.

It is not in dispute that there is alternative remedy. However, learned counsel for the petitioner submits that the appellate tribunal is non-functional.

If that is so, the petitioner may move an appropriate application before the High Court in the writ petition which has been disposed of by the impugned order.

With the aforesaid liberty, this petition is disposed of.

Pending application(s), if any, shall also stand disposed of.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(SAPNA BANSAL)
COURT MASTER (NSH)