

ITEM NO.10

COURT NO.14

SECTION IV-C

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(s). 8765/2026

[Arising out of impugned final judgment and order dated 21-01-2026 in WP No. 47716/2025 passed by the High Court of Madhya Pradesh Principal Seat at Jabalpur]

M/S KCC DHANGAON BOREGAON EXPRESSWAY PRIVATE LIMITED, Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

IA No. 68767/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 17-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA  
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :

Dr. Malkiat Singh, Adv.  
Mr. Pankaj Singh, AOR  
Mr. Rajat Turka, Adv.  
Mr. Jaiveer Nandal, Adv.  
Mr. Rohan Choudhary, Adv.

For Respondent(s) :

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

1. Though, we do not find any error in the view taken High Court that the writ petition is liable to be dismissed on ground of availability of alternative

remedy of an appeal before the GST Tribunal, we deem it appropriate to direct that if the appeal is presented before the Appellate Authority (GST Tribunal) by 1<sup>st</sup> April, 2026, the same shall not be dismissed on ground of limitation.

2. Subject to above, the special leave petition is disposed of.

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

(CHETAN ARORA)  
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)  
COURT MASTER (NSH)