

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 SSPECIAL LEAVE PETITION (CIVIL) Diary No. 12365/2026

[Arising out of impugned final judgment and order dated 27-11-2025 in STTR No. 108/2024 passed by the High Court of Judicature at Allahabad]

M/S TATA STEEL PROCESSING AND DISTRIBUTION LTD Petitioner(s)

VERSUS

THE COMMISSIONER COMMERCIAL TAX, LUCKNOW Respondent(s)

(IA No. 110703/2026 - CONDONATION OF DELAY IN REILING / CURING THE DEFECTS, IA No. 111907/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 111908/2026 - EXEMPTION FROM FILING O.T.)

Date : 20-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) :

Mr. Rupesh Kumar, Sr. Adv.
Mr. Nishant Singh, AOR
Mr. Mohit Nagar, Adv.
Mr. Deepanshu Nagar, Adv.

For Respondent(s) :

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

Delay condoned.

However, we find no good ground and reason to interfere with the impugned judgment/order passed by the High Court.

The special leave petition is, accordingly, dismissed.

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

(DEEPAK GUGLANI)
DEPUTY REGISTRAR

(PREETI SAXENA)
COURT MASTER (NSH)