

ITEM NO.23

COURT NO.7

SECTION XI

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 SPetition for Special Leave to Appeal (C) No.11584/2026

[Arising out of impugned final judgment and order dated 11-02-2026 in WT No. 858/2026 passed by the High Court of Judicature at Allahabad]

M/S. SURUCHI FOODS PVT. LTD

Petitioner(s)

VERSUS

STATE OF UTTAR PRADESH & ANR.

Respondent(s)

(IA No. 94522/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT & IA No. 94520/2026 - EXEMPTION FROM FILING O.T.)

Date : 02-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Nikhil Goel, Sr. Adv.
Mr. Vikas Jain, AOR
Mr. Ruchesh Sinha, Adv.
Mr. Rohit Amit Sthalekar, Adv.
Mr. Aviral Saxena, Adv.
Ms. Riddhi Jain, Adv.
Mr. Hardik Jayal, Adv.
Mr. Paritosh Goyal, Adv.
Mr. Paras Gilhotra, Adv.

For Respondent(s) :

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

1. Exemption Applications are allowed.
2. The High Court declined to interfere with the final order of assessment on the ground that the petitioner has an alternative efficacious remedy of preferring appeal under Section 107 of the Act.
3. We are not inclined to interfere with the impugned order passed by the High Court.

4. We grant one week's time to the petitioner to prefer appropriate appeal before the appellate authority. If any appeal is preferred by the petitioner, the appellate authority shall look into it on its own merits in accordance with law without raising any issues as regards delay.

5. With the aforesaid, this petition stands disposed of.

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

(VISHAL ANAND)
DY. REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)