

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). 12046/2026

[Arising out of impugned final judgment and order dated 18-02-2026 in WP No. 4503/2026 passed by the High Court for The State of Telangana at Hyderabad]

M/S INDIAN TOURS AND TRAVELS

Petitioner(s)

VERSUS

THE JOINT COMMISSIONER OF CENTRAL TAX & ORS.

Respondent(s)

IA No. 98489/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 98491/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 08-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) :

Mr. Balbir Singh, Sr. Adv.
Mr. Aditya Kumar, Adv.
Mr. Ashok Kumar, Adv.
Ms. Sweksha, Adv.
Ms. Disha Jham, Adv.
Mr. Naman Tandon, Adv.
Ms. Sunita Sharma, AOR
Mr. Hari Om Singh Rajaur, Adv.
Mr. Anurag Agarwal, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. While dismissing the petition on the ground of availability of alternative/

statutory remedy, the High Court, in the impugned order, observed that the petitioner has not satisfactorily explained the delay.

2. In our view, if the High Court had to dismiss the writ petition on the ground of alternative remedy, there was no need to make observation on delay as that might substantially affect the right of the petitioner. More so, when that aspect would have to be considered by that forum.

3. In such circumstances, though we do not find any error in dismissal of writ petition on ground of statutory remedy being there, we deem it appropriate to dispose of this special leave petition by giving liberty to the petitioner to take recourse to the alternative remedy available under the Statute with a clarification that if alternative remedy is availed within three weeks from today, the same shall not be dismissed only on the ground that the High Court had observed that there was no satisfactory application for the delay.

4. At this stage, learned counsel for the petitioner states that an interim protection be granted for a short period to enable the petitioner to file an appeal and seek interim order from the appellate forum.

5. Having regard to the above request, we direct that for a period of three weeks from today, there shall be a stay on recovery of the demanded amount. However, this interim protection shall not operate beyond three weeks though, it will be open for the appellate forum to consider prayer, if any made, for interim relief on merits upon institution of the appeal.

6. With the aforesaid clarification/direction/ observation, the special leave petition and all pending applications shall stand disposed of.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)