

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). 11496/2026

[Arising out of impugned final judgment and order dated 16-03-2026 in WPC No. 3328/2026 passed by the High Court of Delhi at New Delhi]

M/S POWER LINE AIR EXPRESS

Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF CENTRAL  
GOODS AND SERVICE TAX & ORS.

Respondent(s)

IA No. 93892/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

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

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. Gagan Gupta, Sr. Adv.  
Mr. Vishal Sinha, Adv.  
Ms. Tanya Srivastava, AOR  
Mr. Anmol Kheta, Adv.

For Respondent(s) :

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

1. Heard learned senior counsel appearing for the petitioner(s).
2. We are not inclined to interfere with the impugned judgment and order passed by the High Court. However, if the petitioner exercises its statutory remedy, the appeal may be permitted to be filed without reference to delay in approaching the Tribunal.
3. We make it clear that we have not expressed any opinion on the merits of the matter.

4. With aforesaid clarification, the Special Leave Petition stands disposed of.

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

(KAPIL TANDON)  
COURT MASTER (SH)

(NIDHI WASON)  
ASSISTANT REGISTRAR