ITEM NO.27 COURT NO.6 SECTION XI

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 28008/2026

[ARISING OUT OF IMPUGNED FINAL JUDGMENT AND ORDER DATED 15-12-2025 IN STTR NO. 29/2017 PASSED BY THE HIGH COURT OF JUDICATURE AT ALLAHABAD]

EMM VEE INFRASTRUCTURES DIRECTOR PETITIONER(S)

VERSUS

THE COMMISSIONER, COMMERCIAL TAX, U.P. LUCKNOW RESPONDENT(S)

(IA No. 157351/2026 - CONDONATION OF DELAY IN FILING
IA No. 157350/2026 - EXEMPTION FROM FILING O.T.
IA No. 157349/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 26-05-2026 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. Nishit Agrawal, AOR
Ms. Kanishka Mittal, Adv.
Ms. Deepti Rathi, Adv.
Mr. Utkarsh Pandey, Adv.

For Respondent(s):

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

1. Learned counsel for the petitioner submits that Rule 30(2) of the Uttar Pradesh Value Added Tax Rules, 2008 enables the unregistered dealer to have the benefit of input tax credit with respect to sale invoices.

2. Issue notice, returnable on 07.08.2026.

Signature Not Verified
Digitally signed by Deepak Guglani
Date: 2026.05.27 16:40:58 IST
Reason:

(ABHINAV KUMAR) (NIDHI WASON)
COURT MASTER (SH) ASSISTANT REGISTRAR