

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

Petition(s) for Special Leave to Appeal (C) No(s). 25437/2023

[Arising out of impugned final judgment and order dated 19-09-2023
in CWJC No. 1848/2023 passed by the High Court of Judicature at
Patna]

M/S FLIPKART INTERNET PVT. LTD.

Petitioner(s)

VERSUS

THE STATE OF BIHAR & ORS.

Respondent(s)

FOR ADMISSION and I.R. and IA No.236216/2023-EXEMPTION FROM FILING
O.T.

WITH

SLP(C) No. 324/2024 (XVI)

FOR ADMISSION and I.R. and IA No.2218/2024-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT and IA No.2219/2024-EXEMPTION FROM
FILING O.T. and IA No.2220/2024-PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Diary No(s). 508/2025 (III-B)

IA No. 22856/2025 - CONDONATION OF DELAY IN FILING

Date : 25-11-2025 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Parties

:Mr. Arvind Datar, Sr. Adv.
Mr. K. R. Sasiprabhu, AOR
Mr. Vipin Jain, Adv.
Mr. Vishal Aggarwal, Adv.
Ms. Shilpa Balani, Adv.
Mr. Vishnu Sharma A S, Adv.
Mr. Abhishek Deodhar, Adv.
Ms. Tuhina Sinha, Adv.
Mr. Yasharth Misra, Adv.
Ms. Namrata Saraogi, Adv.Mr. Tarun Gulati, Sr. Adv.
Mr. Kishore Kunal, AOR
Ms. Runjhun Pare, Adv.Mr. Raghavendra P Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR

Ms. Aarushi Singh, Adv.
Mr. Navanjay Mahapatara, Adv.

Mr. Rajeev Ranjan, Adv.

Mr. Samir Ali Khan, AOR
Mr. Abhimanyu Jhamba, Adv.
Ms. Thompi, Adv.
Mr. Pranjal Sharma, Adv.
Mr. Kashif Irshad Khan, Adv.
Ms. Eksha Sharma, Adv.
Mr. Md. Ashrad, Adv.

Dr. Avinash Poddar, Adv.
Ms. Ishita Farsaiya, AOR
Ms. Samiksha Goswami, Adv.
Mr. Awadhesh Sharma, Adv.
Ms. Rudhrani Mishra, Adv.
Ms. Prabhleen A. Shukla, Adv.

Mr. N.Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Ashok Panigrahi, Adv.
Mr. Siddharth Sinha, Adv.
Mr. Annirudh Sharma-ii, Adv.
Ms. Amritha Chandramouli, Adv.

Mr. Abhishek Rastogi, Adv.
Ms. Pooja Rastogi, Adv.
Ms. Meenal Songire, Adv.
Mr. Nikhil Jain, AOR
Ms. Divya Jain, Adv.

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

SLP (C) Nos. 25437/2023 and 324/2024

We have heard learned A.S.G, learned senior counsel and
learned counsel appearing for the respective parties at length.

Pending disposal of these special leave petitions, we
permit the petitioners herein to make appropriate
application(s) before the concerned appellate authority for
the purpose of revival of their appeals having regard to the
order of the Patna High Court in Raiyan Traders Vs. State of

Bihar (2024) 24 Centax 71 (Pat.).

If such application(s) is/are filed by the petitioners herein, the same shall be considered bearing in mind the fact that the Special Leave Petitions are pending before this Court and in SLP (C) No. 25437/2023, there is stay of the impugned order passed in CWJC No. 1848/2023.

The applications for restoration of the appeals to be filed within a period of two weeks from today.

The issue of delay in filing the appeals and making pre-deposit amount shall not be raised either by the Department or by the appellate authority.

Further, the petitioners are at liberty to make appropriate application(s) seeking relief with regard to refund of cash payment and refund of the excess amount which has been recovered in the aforesaid special leave petitions respectively.

The respondents shall give instructions with regard to interpretation to be given to Sections 49 and 107 of the Act read with clarification Circular dated 06.07.2022, instructions issued on 28.10.2022 and Notification No.53/2023 - Central Tax dated 02.11.2023 and file an affidavit in that regard.

Diary No(s). 508/2025

Pending disposal of this special leave petition, liberty is reserved to the respondent herein to seek restoration of the statutory appeal by making an appropriate application having regard to earlier interim order dated 03.02.2025.

If such an application is made, the appellate authority shall not raise the issue of limitation.

List all these matters on 20.01.2026.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)