

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).37326/2017

(Arising out of impugned final judgment and order dated 24-10-2017 in DBCWP No. 14578/2016 passed by the High Court of Judicature for Rajasthan at Jodhpur)

UDAIPUR CHAMBERS OF COMMERCE AND INDUSTRY & ORS. Petitioner(s)

VERSUS

UNION OF INDIA & ORS. Respondent(s)

([FOR DIRECTIONS])

WITH

Diary No(s). 4683/2023 (XV)  
(FOR ADMISSION and I.R.)

Diary No(s). 17187/2023 (XV)  
(FOR ADMISSION and I.R. and IA No.102754/2023-CONDONATION OF DELAY IN FILING and IA No.102757/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.102756/2023-PERMISSION TO FILE PETITION)

W.P.(C) No. 545/2023 (X)  
(WITH IA No. 97187/2023 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 12677/2023 (XV)

SLP(C) No. 15914/2023 (XV)

W.P.(C) No. 239/2024 (X)  
(WITH IA No. 88632/2024 - EXEMPTION FROM FILING O.T., IA No. 88631/2024 - STAY APPLICATION)

SLP(C) No. 11854/2019 (III)

SLP(C) No. 10166/2019 (III)

SLP(C) No. 13066/2021 (XV)

SLP(C) No. 2119/2023 (XV)

SLP(C) No. 3105/2023 (XV)

SLP(C) No. 3080/2023 (XV)

Diary No(s). 3198/2023 (XV)

(WITH IA No. 36179/2023 - CONDONATION OF DELAY IN FILING, IA No. 36177/2023 - EXEMPTION FROM FILING O.T.)

Diary No(s). 3233/2023 (XV)  
(WITH IA No. 36969/2023 - CONDONATION OF DELAY IN FILING, IA No. 36970/2023 - EXEMPTION FROM FILING O.T.)

Diary No(s). 3237/2023 (XV)  
(WITH IA No. 36222/2023 - CONDONATION OF DELAY IN FILING, IA No. 36220/2023 - EXEMPTION FROM FILING O.T.)

Diary No(s). 3246/2023 (XV)  
(WITH IA No. 37001/2023 - CONDONATION OF DELAY IN FILING, IA No. 37003/2023 - EXEMPTION FROM FILING O.T.)

Diary No(s). 4676/2023 (XV)

Diary No(s). 4677/2023 (XV)  
(WITH IA No. 42421/2023 - CONDONATION OF DELAY IN FILING)

Diary No(s). 4686/2023 (XV)  
(WITH IA No. 38367/2023 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5668/2023 (XV)

Diary No(s). 7328/2023 (XV)  
(WITH IA No. 41075/2023 - CONDONATION OF DELAY IN FILING, IA No. 41076/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 9123/2023 (XV)  
(WITH IA No. 57323/2023 - CONDONATION OF DELAY IN FILING, IA No. 57325/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 13303/2023 (XV)

SLP(C) No. 17677/2023 (XV)  
(WITH IA No. 159865/2023 - EXEMPTION FROM FILING O.T.)

Diary No(s). 30656/2023 (XV)

SLP(C) No. 19421/2023 (XV)

SLP(C) No. 21096/2023 (XV)

SLP(C) No. 23525-23526/2023 (XV)  
(WITH IA No. 195567/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 195568/2023 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 23646/2023 (XV)  
(WITH IA No.209764/2023-CONDONATION OF DELAY IN FILING)

SLP(C) No. 23645/2023 (XV)  
(WITH IA No.203645/2023-CONDONATION OF DELAY IN FILING)

Diary No(s). 42214/2023 (XV)  
(FOR ADDITION / DELETION / MODIFICATION PARTIES ON IA 23624/2024)

SLP(C) No. 3818/2024 (XV)  
(WITH IA No.24565/2024-CONDONATION OF DELAY IN FILING and IA No.23680/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.23681/2024-EXEMPTION FROM FILING O.T. and IA No.24566/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

SLP(C) No. 27907/2023 (XV)  
(WITH IA No. 254369/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 796/2024 (XV)

SLP(C) No. 803/2024 (XV)

SLP(C) No. 28263/2023 (XV)  
(WITH IA No. 264609/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 4677/2024 (XV)  
(FOR ADMISSION and I.R.)

SLP(C) No. 8752/2024 (XV)

SLP(C) No. 8111/2024 (XV)

SLP(C) No. 3150-3155/2018 (XV)  
(WITH IA No. 186361/2019 - VACATING STAY)

SLP(C) No. 3377-3382/2018 (XV)  
(WITH IA No. 186368/2019 - VACATING STAY)

SLP(C) No. 9240/2018 (XV)  
(WITH IA No. 46101/2024 - WITHDRAWAL OF CASE / APPLICATION)

SLP(C) No. 11041/2018 (XV)  
(WITH IA No. 76693/2019 - STAY APPLICATION, IA No. 186424/2019 - VACATING STAY)

SLP(C) No. 8683-8684/2019 (XII)

Diary No(s). 4399/2022 (XV)  
(WITH IA No. 23917/2022 - CONDONATION OF DELAY IN FILING, IA No. 23918/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 16256/2022 (XI-A)  
(FOR ADMISSION and I.R.)

SLP(C) No. 21140/2022 (XV)

(WITH IA No. 178345/2022 - EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT, IA No. 178348/2022 - EXEMPTION FROM FILING O.T.)  
SLP(C) No. 23931/2022 (XV)

SLP(C) No. 21403/2022 (XV)  
(FOR ADMISSION)

SLP(C) No. 22587/2022 (XV)  
(WITH IA No. 180673/2022 - EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

SLP(C) No. 23926/2022 (XV)

SLP(C) No. 24107/2022 (XV)

SLP(C) No. 23929/2022 (XV)

SLP(C) No. 23638/2022 (XV)

SLP(C) No. 24016-24021/2022 (XV)  
(FOR ADMISSION and I.R. and IA No.202029/2022-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 1741/2023 (XV)

SLP(C) No. 2176/2023 (XV)

SLP(C) No. 1653/2023 (XV)

SLP(C) No. 1617/2023 (XV)

SLP(C) No. 2220/2023 (XV)

Date : 24-07-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Mr. Manish Singhvi, Sr. Adv.  
Mr. Omprakash Ajitsingh Parihar, AOR  
Mr. Arbind Kumar, Adv.  
Mr. Dushyant Tiwari, Adv.  
Mr. Praveen Bhatiya, Adv.  
Ms. Shubhangi Agarwal, Adv.  
Ms. Khushboo Tomar, Adv.  
  
Mr. H. D. Thanvi, Adv.  
Mr. Nikhil Kumar Singh, Adv.  
Mr. Achal Singh Bule, Adv.  
Mr. Rishi Matoliya, AOR

Mr. Deepak Goel, AOR  
Ms. Archana Preeti Gupta, Adv.  
Ms. Urvashi Sharma, Adv.  
Ms. Alka Goyal, Adv.  
Ms. Harshita Maheshwari, Adv.  
Mr. Jitendra Bharti, Adv.

Mr. K. Paari Vendhan, AOR

Mr. Aditya Vijay, Adv.  
Ms. Vanya Gupta, AOR  
Ms. Madhu Yadav, Adv.

Mr. Sanjay Jhanwar, Sr. Adv.  
Mr. Rahul Lakhwani, Adv.  
Mr. Wilson Joy, Adv.  
Mr. Yash Tandon, Adv.  
Mr. Tarun Gupta, AOR

Mr. Jatin Harjai, Adv.  
Mr. Vatsalya Vigya, AOR  
Mr. Rohan Aggarwal, Adv.  
Ms. Yashvini Chechani, Adv.  
Ms. Jaishree Kothari, Adv.

Mr. Jatin Harjai, Adv.  
Mr. Rohan Aggarwal, Adv.  
Ms. Yashvini Chechani, Adv.  
Ms. Jaishree Kothari, Adv.  
Mr. Rahul Bhatt, Adv.  
Ms. Hemlata Rawat, AOR

Mr. Sumit Kumar, AOR

Ms. Praveena Gautam, AOR  
Mr. Pawan Shukla, Adv.  
Ms. Kanika Kalyan, Adv.  
Ms. Akanksha Tyagi, Adv.  
Ms. Pusshp Gupta, Adv.

Mr. Anand Varma, AOR  
Ms. Apoorva Pandey, Adv.

Mr. Mrityunjai Singh, AOR  
Mr. Rohan Kochhar, Adv.

Mr. Sriram P., AOR  
Mr. MS Vishnu Shankar, Adv.  
Mr. Aditya Santosh, Adv.  
Mr. Sheejish Pt, Adv.  
Ms. Isha Singh, Adv.  
Ms. Anjali Singh, Adv.

Mr. S.P. Singh, Sr. Adv.  
Mrs. Revathy Raghavan, AOR  
Mr. Debasis Jena, Adv.

Mr. Manish Tiwari , AOR  
Mr. Manish Tiwari, Adv.  
Mrs. Namami Seth, Adv.  
Mr. RK Tanwar, Adv.  
Mr. Nihar Ranjan Singh, Adv.  
Ms. Thashmitha KM, Adv.

Mr. Kartik Seth, Adv.  
Ms. Shriya Gilhotra, Adv.  
Ms. Maithili Moondra, Adv.  
Mr. Prashanth R. Dixit, Adv.  
Mr. Prashanth Dixit, Adv.  
Mr. Raghav Sharma, Adv.  
Mr. Mahesh Bhati, Adv.  
Mr. Saurabh Chaturvedi, Adv.  
Mr. Chiranjeev Sharma, Adv.  
Mr. Pushkin Tandon, Adv.  
M/S. Chambers Of Kartik Seth, AOR

Mr. Mukesh Kumar Maroria, AOR

Mr. Karunakar Mahalik, AOR  
Mrs. Noopur Singhal, Adv.  
Mr. Manoranjan Mishra, Adv.  
Mr. Gouranga Biswal, Adv.  
Mr. Ashok Sharma, Adv.  
Mrs. Monika, Adv.  
Mr. C.P. Singh, Adv.  
Mr. Manoj Kumar, Adv.  
Mr. Sarbendra Kumar, Adv.  
Mrs. Reema Chauhan, Adv.

Mr. Rony Oommen John, AOR  
Mr. Piyush Swami, Adv.  
Mr. Arshdeep Singh, Adv.  
Mr. Anuj Dubey, Adv.  
Mr. Amay Bahri, Adv.

For Respondent(s) Mr. Kumar Visalaksh, Adv.  
Mr. Udit Jain, Adv.  
Mr. Ajitesh Dayal Singh, Adv.  
Mr. M. P. Devanath, AOR

Ms. Nisha Bagchi, Sr. Adv.  
Mr. Rupesh Kumar, Adv.  
Mr. Bhuvan Mishra, Adv.  
Mr. Kanu Agarwal, Adv.

Mr. Mohd. Akhil, Adv.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. G. S. Makker, Adv.

Mr. Gurmeet Singh Makker, AOR

Ms. Nidhi Jaswal, AOR

Ms. Nilofar Khan, AOR  
Mr. Anjum Parvez, Adv.  
Mr. Mohit Gaurav, Adv.

Mr. Mahesh Agarwal, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. Victor Das, Adv.  
Mr. Rohan Talwar, Adv.  
Ms. Neha Agarwal, Adv.  
Mr. E. C. Agrawala, AOR

Mr. Shiv Mangal Sharma, A.A.G.  
Mr. Vishal Meghwal, Adv.  
Mr. Milind Kumar, AOR  
Mr. Harsha Vinoy, Adv.

Mr. Kausar Raza Faridi, AOR

Mr. Raj Kumar Mehta, AOR  
Ms. Himanshi Andley, Adv.

Ms. Disha Singh , AOR

Mr. Bhakti Vardhan Singh, AOR

Ms. Deepanwita Priyanka, AOR

Mr. B. Krishna Prasad, AOR

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

- 1 In order to facilitate the submissions before the Bench, it has been agreed that Mr Kartik Seth and Mr Omprakash Ajitsingh Parihar, counsel for the petitioners (for GST matters and Service Tax matters, respectively) and Mr Bhuvan Mishra, counsel for the Union of India, shall act as the nodal counsel. They shall put together a common compilation of the submissions, pleadings, documents and precedents in terms of the Circular dated 3 April 2024 issued for regulating the

course of submissions. The compilations together with the written submissions shall be in the electronic form and shall be emailed to the Court Master at cmvc.dyc@gmail.com on or before 7 August 2024.

- 4 List the matters for hearing in the third week of August 2024.

**(SANJAY KUMAR-I)**  
**ADDITIONAL REGISTRAR**

**(SAROJ KUMARI GAUR)**  
**ASSISTANT REGISTRAR**