

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). 8941/2026

[Arising out of impugned final judgment and order dated 14-08-2025 in SCA No. 2507/2023 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ANR.

Petitioner(s)

VERSUS

RUHI SIRAJ MAKDA

Respondent(s)

IA No. 70154/2026 - CONDONATION OF DELAY IN FILING

Date : 13-03-2026 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. Raghavendra P Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Rajan Kumar Chourasia, Adv.
Mr. Karan Lahiri, Adv.
Mrs. Nasadiya Singh, Adv.
Mrs. Mrigna Shekhar, Adv.**

For Respondent(s) :

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

- 1. Heard the learned Additional Solicitor General.**
- 2. Delay condoned.**
- 3. While we are not inclined to interfere with the impugned judgment and order passed by the High Court, the submission made by learned ASG on the basis of proviso to Rule 96 of the Central/State Goods and Service Tax Rules, 2017, is kept open for being considered in an appropriate case.**

4. With this observation, the Special Leave Petition stands dismissed.

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

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR