ITEM NO.27 COURT NO.13 SECTION XII-A

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

Petition for Special Leave to Appeal (C) No. 4632/2025

[Arising out of impugned final judgment and order dated 02-01-2025 in WP No. 32755/2024 passed by the High Court for The State of Telangana at Hyderabad]

M/S MEIL VARKS (JV) Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF STATE TAX & ORS. Respondent(s)

IA No. 43570/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 24-02-2025 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Ms. Aditi Anil Dani, AOR
Mr. M. Ramachandra Murthy, Adv.
Ms. Niharika Singh, Adv.

For Respondent(s) :

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

1. We are informed by Ms. Aditi Anil Dani, the learned counsel appearing for the petitioner that this matter is arising out of same/common impugned judgment of SLP(C) No.4240/2025.

3. The SLP(C) No.4240/2025 was listed before this Court on 21.2.2025, when this Court passed the following order:-

> "1. The subject matter of challenge before the High Court was to the legality, validity and propriety of the Notification No.13/2022 dated 5-7-2022 & Notification Nos.9 and 56 of 2023 dated 31-3-2023 & 28-12-2023 respectively.
> 2. However, in the present petition, we are concerned with Notification Nos.9 & 56/2023 dated 31-3-2023 and 28-12-2023 respectively.
> 3. These Notifications have been issued in the purported exercise of power under Section 168(A) of the Central Goods and Services Tax Act. 2017 (for short, the "GST Act").
> 4. We have heard Dr. S. Muralidhar, the learned Senior counsel appearing for the petitioner.
> 5. The issue that falls for the consideration of this Court is whether the time limit for adjudication of show cause notice and passing order under Section 73 of the GST Act and SGST Act (Telangana GST Act) for financial year 2019-2020 could have been extended by issuing the Notifications in question under Section 168-A of the GST Act.
> 6. There are many other issues also arising for consideration in this matter.
> 7. Dr. Muralidhar pointed out that there is a cleavage of opinion amongst different High Courts of the country.
> 8. Issue notice on the SLP as also on the prayer for interim relief, returnable on 7-3-2025."

4. In view of the above, issue notice on the SLP as also on the prayer for interim relief, returnable on 07-03-2025.

5. Tag with SLP(C) No.4240/2025.

(CHANDRESH)	(POOJA SHARMA)
ASTT. REGISTRAR-cum-PS	COURT MASTER (NSH)