

ITEM NO.36

COURT NO.15

SECTION XV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 18577/2026

[Arising out of impugned judgment and order dated 29-04-2026 in DBCWP No. 3729/2026 passed by the High Court of Judicature for Rajasthan at Jaipur]

M/S PRIME METALS

Petitioner(s)

VERSUS

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. Respondent(s)

IA No. 161412/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 161410/2026 - EXEMPTION FROM FILING O.T., IA No. 161414/2026 - PERMISSION TO FILE ADDL.DOCS./FACTS/ANNEXURES

Date : 29-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) Mr. Jatin Harjai, Adv. (through VC)
Mr. Rohan Aggarwal, Adv.
Ms. Nikshubha Sharma, Adv.
Mr. Vatsalya Vigya, AOR

For Respondent(s) Mr. Raghavendra P.Shankar, ASG

Mr. Shiv Mangal Sharma, AAG
Mr. Shivansh B.Pandya, Adv.
Mr. Saurabh Rajpal, AOR

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

1. Heard Mr. Jatin Harjai, learned counsel for the petitioner and Mr. Raghavendra P.Shankar, learned Additional Solicitor General appearing for the respondent(s).
2. On the peculiar facts of the case, we are not inclined to interfere with the impugned judgment/order(s).

3. We leave open all remedies that are available to the petitioner to be exercised.

4. We are, however, inclined to permit the petitioner to file the appeal with the necessary pre-deposits within a period of eight weeks from today before the appropriate fora /authority.

5. Mr. Jatin Harjai, learned counsel for the petitioner, at this stage, points out that there have been other issues raised in the writ petition relating to validity of the provisions under Section 16(2) of the Central Goods and Services Tax Act, 2017. Those issues are also left open to be agitated before the appropriate fora /authority.

6. If the appeal with the necessary pre-deposits is filed within eight weeks from today, it will not be dismissed on the ground of delay.

7. The Special Leave Petition is disposed of on the above terms.

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

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(KOMAL)
COURT MASTER(NSH)