

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). 24729/2026

[Arising out of impugned final judgment and order dated 30-05-2026 in WPMB No. 433/2026 passed by the High Court of Uttarakhand at Nainital]

M/S DEVENDRA CONSTRUCTION

Petitioner(s)

VERSUS

DEPUTY COMMISSIONER

Respondent(s)

(IA No. 207543/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 207545/2026 - EXEMPTION FROM FILING O.T.)

Date : 31-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s): Mr. Fuzail Ahmad Ayyubi, AOR
Mr. Ibad Mushtaq, Adv.
Ms. Akanksha Rai, Adv.
Ms. Gurneet Kaur, Adv.
Mr. Wahid Ahmad, Adv.

For Respondent(s):

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

1. We have heard learned counsel for the petitioner.
2. Learned counsel for the petitioner submits that for the same demand which is now pending in appeal before the Joint Commissioner (Appeals), the related show cause notice under Section 74 of the Central Goods and Services Tax Act, 2017 has been issued.
3. In such circumstances, there is a jurisdictional error in issuance of the show cause notice, which has

been overlooked by the High Court.

4. Issue notice, returnable on 29.09.2026.

5. In the meanwhile, there shall be stay of further proceedings pursuant to show cause notice dated 21.02.2025.

(ABHINAV KUMAR)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)

