

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.11071/2021

(Arising out of impugned final judgment and order dated 23-02-2021 in WT No.822/2020 passed by the High Court of Judicature at Allahabad)

M/S SIDDHI VINAYAK TRADING COMPANY

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(With appln.(s) for I.R. and IA No.84388/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.84389/2021-EXEMPTION FROM FILING O.T.)

Date : 26-07-2021 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s)

Mr. Rajat Mittal, AOR

For Respondent(s)

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

- 1 Since an appeal lies under Section 107 of the UP GST Act against the order of assessment, we are not entertaining the Special Leave Petition under Article 136 of the Constitution. We leave it open to the petitioners to pursue the alternative remedy keeping all the rights and contentions of the parties open.
- 2 The Special Leave Petition is accordingly dismissed.

(CHETAN KUMAR)
A.R. -cum-P.S.

(SAROJ KUMARI GAUR)
COURT MASTER