

ITEM NO.51

COURT NO.8

SECTION IV-C

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 SPetition for Special Leave to Appeal (C) No.33594/2025

[Arising out of impugned final judgment and order dated 29-10-2025 in WP No. 40749/2025 passed by the High Court of Madhya Pradesh at Indore]

GR INFRA PROJECTS LIMITED RATLAM

Petitioner(s)

VERSUS

STATE OF MADHYA PRADESH & ORS.

Respondent(s)

(IA No. 296256/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT & IA No. 296258/2025 - EXEMPTION FROM FILING O.T.)

Date : 21-11-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Jatin Harjai, Adv.
Mr. Mohit Kumar Soni, Adv.
Mr. Nikshubha Sharma, Adv.
Mr. Vatsalya Vigya, AOR

For Respondent(s) :

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

1. Exemption Applications are allowed.
2. The principal argument of the learned counsel appearing for the petitioner (Assessee) is that the show cause notice issued by the Department invoking Section 74 of the GST Act is bereft of any material particulars.
3. The petitioner has no idea why the Department says that there been fraud, willful misstatement on facts to evade tax and willful suppression of facts to evade tax.
4. The show cause notice was challenged before the High Court on the ground of being very deficient. However, the High Court declined to entertain the writ petition. *Prima facie*, the

petitioner seems to justified in saying that the show cause notice is bereft of material particulars. Except figures, there is nothing else stated in the show cause notice.

5. Issue notice returnable after four weeks.

6. Dasti service, in addition, is permitted.

7. In the meantime, the further proceedings shall remain stayed.

8. The learned counsel appearing for the petitioner shall furnish one set of his entire paper book to Mr. V.C. Bharathi, the learned counsel who ordinarily appears for the Revenue Department.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

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). 16859/2026

[Arising out of impugned final judgment and order dated 23-04-2026
in WPT No. 2485/2026 passed by the High Court of Jharkhand at
Ranchi]

MS TATA STEEL LIMITED

Petitioner(s)

VERSUS

UNION OF INDIA THROUGH THE SECRETARY
MINISTRY OF FINANCE & ORS.

Respondent(s)

FOR ADMISSION

IA No. 144245/2026 - EXEMPTION FROM FILING O.T.

Date : 19-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) : Dr. A.M.Singhvi, Sr. Adv.
Mr. Kavin Gulati, Sr. Adv.
Ms. Mallika Joshi, Adv.
Mr. Amit Bhandari, Adv.
Mr. Avishkar Singhvi, Adv.
Ms. Nishtha Mittal, Adv.
Mr. Abhishek Swaminathan, Adv.
Mr. S. Anjani Kumar, Adv.
Mr. Suhaas Ratna Joshi, AOR

For Respondent(s) :

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

1. Mr. A.M. Singhvi, learned senior counsel appearing for the
petitioner submits that identical issue about alternative remedy
arising out of Section 74 of the Central Goods and Service Tax

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Digitally signed by
KAPIL ANAND
Date: 2024.05.20
17:02:59 IST
Reason: [S]

2017 is pending consideration before this Court.

2. Issue notice.

3. Dasti, in addition, is permitted.
4. Let an advance copy of the Special Leave Petition be served on the standing counsel/Central Agency.
4. List along with SLP (C) No. 33594 of 2025.
5. Till next date of hearing, the further proceedings shall remain stayed. The interim order is subject to the Court hearing SLP (C) No. 33594 of 2025 being satisfied that the issues in this case are similar to SLP (C) No. 33594 of 2025.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR