
SLP dismissed and assessee was directed to avail remedy of statutory appeal against order passed without supply of relied upon documents

(2024) 24 Centax 320 (S.C.)

IN THE SUPREME COURT OF INDIA

DR. DHANANJAYA Y. CHANDRACHUD, C.J. J.B. PARDIWALA AND MANOJ MISRA, JJ.

SIMLA GOMTI PAN PRODUCTS PVT. LTD.

Versus

COMMISSIONER OF STATE TAX U.P.

Special Leave to Appeal (C) No. 25574 of 2024, decided on 4-11-2024

GST : Supreme Court refuses to intervene against High Court order refusing to invoke writ jurisdiction by directing assessee to avail appeal remedy against adjudication order passed against petitioner assessee allegedly without supply of relied upon documents and without grant of hearing.

Appellate Authority - Appeals to - Non-supply of relied upon documents - Writ vs appeal remedy - In impugned order, High Court had refused to invoke writ jurisdiction and had directed petitioner assessee to avail remedy of statutory appeal against adjudication order passed against petitioner assessee allegedly without supply of relied upon documents and without grant of hearing - On filing SLP to Supreme Court by assessee - HELD :- SLP was not required to be entertained resulting in its dismissal [Section 107 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017 - Article 136 of Constitution of India] [paras 1, 2]

SLP dismissed in favour of revenue

CASE REVIEW

Simla Gomti Pan Products Pvt. Ltd. v. Commissioner — [\(2024\) 24 Centax 319 \(All.\)](#) = [2024] 168 taxmann.com 541 (All.) — SLP dismissed

REPRESENTED BY : S/Shri Prashant Shukla, Tarun Mishra, Abhishek Kr Tiwari, Ggirishar Upadhyay, Advs. and Satyaajeet Kumar, AOR for the Petitioner.

[Order]. - We are not inclined to entertain the Special Leave Petition under Article 136 of the Constitution of India.

2. The Special Leave Petition is accordingly dismissed.

3. Pending applications, if any, stand disposed of.

■ ■