

ITEM NO.61

COURT NO.11

SECTION XI

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

**Petition for Special Leave to Appeal (C) No.9733/2025**

**[Arising out of impugned final judgment and order dated 20-03-2025 in WT No. 1124/2025 passed by the High Court of Judicature at Allahabad]**

**M/S BIMLA PULP AND PAPERS PVT LTD & ANR.**

**Petitioner(s)**

**VERSUS**

**ADDITIONAL COMMISSIONER CGST COMMISSIONERATE**

**Respondent(s)**

**IA No. 86293/2025 - EXEMPTION FROM FILING O.T.**

**Date : 09-04-2025 This matter was called on for hearing today.**

**CORAM :**

**HON'BLE MR. JUSTICE J.B. PARDIWALA**

**HON'BLE MR. JUSTICE R. MAHADEVAN**

**For Petitioner(s) : Mr. Aditya Sondhi, Sr. Adv.  
Mr. Vivek Gupta, AOR  
Mr. Ankit Verma, Adv.  
Mr. Govind Gupta, Adv.  
Mr. Rijuk Sarkar, Adv.**

**For Respondent(s) :**

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

- 1. Heard the learned counsel appearing for the petitioner-assessee.**
- 2. The subject matter of challenge before the High Court at the**

instance of the petitioners herein was the final order of assessment passed by the assessing officer. One of the principal grounds of challenge was that no opportunity of cross-examination was given to the assessee in the course of the assessment proceedings.

3. In such circumstances, referred to above, the High Court passed the following order:-

*"1.This petition is directed against order of assessment passed by the concerned authority dated 27.12.2024. Various grounds are urged in support of the challenge including the submissions raised with regard to the denial of effective opportunity.*

*Shri Krishna Agarwal, learned counsel for the department raises a preliminary objection to the maintainability of the writ on the ground that all questions of law and fact are open for examination before the appellate authority. It is submitted that there is no reason why the statutory alternative remedy be bypassed to entertain the present writ.*

*Faced with the above observation, learned Senior Counsel for the petitioner submits that petitioner be permitted to avail the remedy of appeal.*

*In that view of the matter, we permit the petitioner to file a statutory appeal within a period of three weeks from today. If such an appeal is filed the same would be entertained without raising any objection as to limitation. We also request the appellate authority to examine all questions on merits by passing a reasoned order, in accordance with law."*

4. The learned counsel fairly submitted that the impugned order passed by the High Court was actually invited by his client, however, later he realised that in view of the provisions of Section 107(11) of the CGST Act the appellate authority has no power to remand the matter.

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5. We do not want to say anything in this regard. We permit the petitioners to go back to the High Court and point this aspect out. Let the High Court deal with this situation and pass an appropriate order.

6. With the aforesaid liberty, this petition is disposed of.

(CHANDRESH)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)