

ITEM NO.20+66

COURT NO.13

SECTION III

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.8773/2025

[Arising out of impugned final judgment and order dated 13-03-2025 in SCA No. 1231/2025 passed by the High Court of Gujarat at Ahmedabad]

M/S LALIT METAL CORPORATION

Petitioner(s)

VERSUS

UNION OF INDIA & ANR.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 79177/2025 - EXEMPTION FROM FILING O.T.

WITH ITEM NO 66

SLP(C) No.9069/2025

FOR ADMISSION

IA No. 81928/2025 - EXEMPTION FROM FILING O.T.

IA No. 83192/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Date : 04-04-2025 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Mr. Malak Manish Bhatt, AOR
Mr. Kuntal Parikh, Adv.
Ms. Neeha Nagpal, Adv.
Ms. Samridhi, Adv.

For Respondent(s) :

SLP(C) No.8773/2025

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

1. The High Court declined to entertain the writ petitions on the ground that the assessee has alternative efficacious remedy of filing statutory appeal.
2. In such circumstances, we see no good reason to interfere with the order passed by the High Court.
3. It shall be open for the assessee to prefer statutory appeal in accordance with law. If the issue of limitation arises, the Appellate Authority shall take into consideration the fact that the assessee was pursuing his remedy before the High Court and later before this Court.
4. We clarify that we have otherwise not expressed any opinion on the merits of the case.
5. With the aforesaid, the petitions stand dismissed.
6. Pending application(s), if any, stand disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)