ITEM NO.23 COURT NO.4 SECTION XI

## SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

Special Leave to Appeal (C) No(s).13483/2018

(Arising out of impugned final judgment and order dated 04-05-2018 in MB No. 12713/2018 passed by the High Court of Judicature at Allahabad, Lucknow Bench)

M/S VARDH PAPER PRODUCTS PVT LTD

Petitioner(s)

**VERSUS** 

COMMISSIONER OF COMMERCIAL TAX/GST & ANR.

Respondent(s)

(WITH I.R. and IA No.74946/2018-EXEMPTION FROM FILING O.T. )

Date: 21-05-2018 This petition was called on for hearing today.

CORAM:

HON'BLE MR. JUSTICE A.M. KHANWILKAR HON'BLE MR. JUSTICE NAVIN SINHA

(VACATION BENCH)

For Petitioner(s)

Mr. Gaurav Bhatia, Adv.

Mr. Brijesh Jauhari, Adv.

Dr. Brij Bhushan K. Jauhari, Adv.

Ms. Purnima, Adv.

Mr. Harsh Mahan, Adv.

Mr. Deepak Anand, AOR

## For Respondent(s)

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

We are not inclined to interfere with the impugned order passed by the High Court of Judicature at Allahabad, Lucknow Bench, Lucknow.

The special leave petition is dismissed.

However, it will be open to the petitioner to assail the final order passed in the proceedings under Section 130 of the Uttar Pradesh Goods and Service Tax Act, 2017, which will be decided on its own merits in accordance with law.

(SANJAY KUMAR-I) AR-CUM-PS (KAILASH CHANDER)
COURT MASTER