Assistant Commissioner of State Tax, Ballygunge Charge & Ors. v. Suncraft Energy Private Limited & Ors.

Challenge to High Court order relating to tax demand under GST; scope of interference under Article 136 of the Constitution (Provision involved: Article 136 of the Constitution of India)

Date of Order: December 14, 2023
Case Law No: GIB-SC-2023-03
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :

The petitioners filed Special Leave Petitions challenging the judgment and order dated 02.08.2023 passed by the High Court at Calcutta. The dispute pertained to tax demand raised against the respondent. The matter was placed before the Supreme Court for admission, including an application for condonation of delay.

Court Decision:

The Supreme Court condoned the delay but declined to interfere with the impugned judgment of the High Court in exercise of its jurisdiction under Article 136. The Court noted the facts and circumstances of the case and the relatively low tax demand, and dismissed the Special Leave Petitions.

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