

Team Computers Private Limited v. Union of India & Ors.

Case number: SLP (C) No. 29276 of 2024

Citation: Order dated 13 December 2024; no neutral citation printed

Decision date: 2024-12-13

Historical GSTAT access issue and interim stay of refund recovery

Court: Supreme Court

Bench: 13 December 2024: J.B. Pardiwala and Manmohan, JJ.; 20 March 2025: Pankaj Mithal, J., in chambers; 19 May 2025: Aravind Kumar, J., in chambers

Decision stage: Interim family note: 13 December 2024 notice/stay, with 20 March and 19 May 2025 service orders; no final merits disposal

01 Facts

The petitioner challenged the Delhi High Court order dated 22 August 2024 in W.P. (C) No. 11591 of 2024. As recorded by the Supreme Court, the High Court had declined to entertain the writ because an appeal under section 112 lay to GSTAT. The Supreme Court recorded that the Tribunal had not been made functional as of the hearing on 13 December 2024. The dispute involved the Department seeking repayment of an amount already refunded to the petitioner. The short ROP does not state the refund amount, tax period or detailed legal basis for its recovery. The later records concern service of notice, not the merits of that refund dispute.

Pinpoint: 13 December 2024 ROP heading and paragraphs 3-5, 10; 20 March and 19 May 2025 ROPs.

02 Court Discussion

The Bench asked why GSTAT had not been made functional and required a report by the next hearing. Departmental counsel's statement about an appeal with a 10% pre-deposit is recorded as a submission in paragraph 5; the order does not separately determine a general pre-deposit rule. In the circumstances, the Court issued notice and protected this petitioner against operation of the departmental order demanding repayment of the refund. The later in-chambers orders address a spare service copy and completion of service only; they contain no reconsideration of the tax dispute or determination of the Tribunal's institutional status.

Pinpoint: 13 December 2024 ROP paragraphs 4-11; 20 March 2025 unnumbered operative paragraph; 19 May 2025 paragraphs 1-2.

03 Decision

On 13 December 2024, the Court allowed the certified-copy exemption, required a report concerning GSTAT, issued notice returnable in three weeks, recorded counsel's waiver of service and stayed operation of the departmental order asking the petitioner to repay the already refunded amount. On 20 March 2025, Pankaj Mithal, J., granted two further weeks to provide a spare copy for service on respondent No. 1. On 19 May 2025, Aravind Kumar, J., held service on respondent No. 1 complete because of refusal and directed the Registry to proceed under the Rules. Separately, the Registrar's 24 January 2025 record had noted counter-affidavits by respondents 2-4 and sent the spare-copy issue for in-chambers directions. None of these records finally disposes of the SLP or adjudicates refund entitlement.

Pinpoint: 13 December 2024 paragraphs 1 and 6-11; 24 January 2025 Registrar operative text; 20 March 2025 operative text; 19 May 2025 paragraphs 1-2.

04 In Favour Of

Team Computers at the interim stage only; refund-recovery order stayed in the identified proceeding

Interim protection in favour of Team Computers against operation of the identified refund-recovery order. The subsequent service directions are procedural steps, not additional merits victories. The reviewed sources do not determine the final legality of recovery or establish present entitlement to retain the refund.

Pinpoint: 13 December 2024 paragraphs 10-11; subsequent service ROPs.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: A historical difficulty accessing an appellate forum can be relevant to a request for judicial protection, but this case grants relief to its own petitioner on the recorded circumstances. Do not use the December 2024 description of GSTAT as a statement of the Tribunal's current functioning. Independently verify the relevant bench, filing arrangements, limitation and pre-deposit requirements for any proposed appeal. Nor should counsel's 10% submission be represented as a general Supreme Court holding. The March and May service orders do not certify whether the interim stay remains effective today; check the complete later docket before relying on continuing protection.

Pinpoint: AKHB analysis based on 13 December 2024 paragraphs 3-11 and the later service directions.

Sources and limitations

Relevant provisions

CGST Act, 2017, section 112: appellate remedy discussed in the interim order

Procedural notice and service directions; no substantive ruling on refund entitlement

Statutory note

Section 112 is identified as the appellate route. This note reports the historical order rather than certifying the currently operative appellate provisions or GSTAT arrangements. The stay paragraph does not itself expressly require payment of the 10% mentioned by counsel, but that observation must not be converted into a general waiver of statutory pre-deposit requirements.

Treatment note

Primary ROPs and the available official daily-order search were checked on 12 October 2026. The latest displayed record in that retrieved result is 19 May 2025 and concerns service only. Search results do not establish the absence of any other order, present case status or continued operation of the original stay; no comprehensive current-treatment certification is made. The December 2024 institutional observations are historical. This is an AI-assisted, source-based AKHB research note. It does not evidence human legal review and is not a substitute for professional advice on the facts of a particular case.

Scope of source review

All four pages of the three judicial ROPs were read and visually checked: 13 December 2024 (two pages), 20 March 2025 (one page) and 19 May 2025 (one page). The separate one-page Registrar record of 24 January

2025 was also read as administrative service history, not counted as a judicial-bench precedent. The official daily-order result retrieved on 12 October 2026 lists these four records. Their differing benches and dates are preserved. The 21 March and 21 May digital-processing dates do not replace the respective 20 March and 19 May judicial dates. The underlying High Court order has not been independently read for this note; its treatment is limited to the Supreme Court's own account. No neutral citation is printed.

Primary source

Source description: Supreme Court official ROP dated 13 December 2024, with separately linked 2025 in-chambers ROPs and Registrar context

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: J.B. Pardiwala; Manmohan; Pankaj Mithal; Aravind Kumar

Outcome type: procedural

Additional sources

Entry 1

Decision date: 2025-03-20

Title: Team Computers: In-chambers spare-copy direction

Case number: SLP (C) No. 29276 of 2024

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Source type: Court record of proceedings

PDF pages: Complete one-page ROP

Entry 2

Decision date: 2025-05-19

Title: Team Computers: In-chambers service-completion direction

Case number: SLP (C) No. 29276 of 2024

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Source type: Court record of proceedings

PDF pages: Complete one-page ROP

Entry 3

Decision date: 2025-01-24

Title: Team Computers: Registrar service-compliance record

Case number: SLP (C) No. 29276 of 2024

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Source type: registrar administrative record

PDF pages: Complete one-page Registrar record; administrative context only

Counts as Supreme Court order: false

Disclosures and source rights

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