

Manpar Exim Inc v. Additional Director, Directorate General of GST Intelligence & Ors.

Case number: SLP (C) No. 3361 of 2026

Citation: Order dated 30 January 2026; no neutral citation printed

Decision date: 2026-01-30

Section 107 appeal: petitioner-specific two-week opportunity

Court: Supreme Court

Bench: J.B. Pardiwala and Joymalya Bagchi, JJ.

Decision stage: Final dismissal of SLP with limited procedural time relief; no tax-merits determination

01 Facts

Manpar Exim Inc challenged the Delhi High Court order dated 1 December 2025 in W.P. (C) No. 18204 of 2025. The Supreme Court records that the High Court had relegated the petitioner to an appeal under section 107 of the CGST Act. The petitioner sought additional time to use that remedy. The ROP does not describe the underlying tax demand, assessment period or substantive GST challenge, and those details are not reconstructed here.

Pinpoint: Official one-page ROP heading and paragraphs 1-3.

02 Court Discussion

After hearing the petitioner and examining the materials, the Court found no good ground to interfere with the High Court's order. It recorded the statutory appeal route and granted the petitioner's request for two weeks to prefer that appeal. No general interpretation of section 107 limitation, condonation powers or exceptions to the alternative-remedy principle is given.

Pinpoint: Official PDF page 1, paragraphs 1-3.

03 Decision

The petitioner was granted two weeks to prefer a statutory appeal before the Appellate Authority. With that direction, the SLP was dismissed and pending applications were disposed of. The order does not allow the statutory appeal, determine liability, direct a refund, waive a pre-deposit or expressly stay recovery.

Pinpoint: Official PDF page 1, paragraphs 3-5.

04 In Favour Of

Petitioner only as to two weeks to invoke section 107; SLP otherwise dismissed

Mixed procedural result: the petitioner received a limited opportunity to file the statutory appeal, while the High Court's decision to send it to that remedy remained undisturbed. Neither party obtained a Supreme Court ruling on the underlying tax merits.

Pinpoint: Official PDF page 1, paragraphs 1-5.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Treat the two-week opportunity as relief granted to Manpar Exim in this order dated 30 January 2026. It is historical relief, not a fresh filing window available when this note is read, and it does not automatically extend another taxpayer's appeal period. Verify any subsequent order, actual appeal filing, applicable filing conditions and the underlying High Court record before giving case-specific advice. This is a separate proceeding from Manpar Icon Technologies' September 2026 order; the two parties and deadlines must not be merged.

Pinpoint: AKHB analysis based on the ROP heading and paragraphs 1-5.

Sources and limitations

Relevant provisions

CGST Act, 2017, section 107: statutory appeal identified in paragraph 2

Statutory note

Section 107 is expressly mentioned. The Court's individual time direction is not a statutory amendment, a general relaxation of limitation or an adjudication that every applicable appeal condition was satisfied.

Treatment note

Official primary source checked on 12 October 2026. Subsequent orders, actual filing and compliance have not been verified; the note does not certify present litigation status. 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

The entire one-page official ROP, including all five operative paragraphs, was read and visually checked. The case number, parties, bench, 30 January 2026 decision date and 1 December 2025 High Court date appear on the original. No neutral citation is printed. The underlying High Court judgment has not been read for this note, so no additional tax facts or merits conclusion is attributed to it.

Primary source

Source description: Supreme Court of India official Record of Proceedings

Official source: [Open source document](#)

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

Judges: J.B. Pardiwala; Joymalya Bagchi

Outcome type: final procedural

Disclosures and source rights

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