

M/s Shivani Enterprise v. Union of India & Ors.

Case number: SLP (Civil) No. 27455/2026

Citation: No neutral or reported citation is printed in the official source PDF.

Decision date: 17 August 2026

GST section 107 appeal: alternative remedy and time granted to challenge the order

Court: Supreme Court of India

Bench: J.B. Pardiwala and K. Vinod Chandran, JJ.

Decision stage: Final disposal of the special leave petition with liberty and time to pursue statutory appeal.

01 Facts of case and issues

The petitioner challenged the Gujarat High Court order of 18 June 2026 in SCA No. 1251/2026. The High Court had directed the petitioner to the statutory appeal remedy under section 107 of the CGST Act. The Supreme Court heard counsel and considered the record. The short disposal order does not set out the tax amount, tax period or the detailed allegations in the underlying show-cause notice.

Pinpoint: Official Supreme Court PDF, paras 1–4, pp. 1–2.

02 Discussion by Hon'ble Court

The Supreme Court declined to interfere with the High Court's approach because an efficacious statutory appeal remedy was available under section 107. It preserved the petitioner's right to advance all legally available submissions before the appellate authority, expressly including deficiencies in the show-cause notice. This is a direction to use the statutory forum; the Court did not adjudicate whether the particular notice was defective.

Pinpoint: Official Supreme Court PDF, paras 1–4, pp. 1–2.

03 Judicial decision and operative relief

The Court granted four weeks to prefer the statutory appeal and disposed of the special leave petition. Pending applications were also disposed of. The petitioner remained free to raise legally available contentions, including show-cause notice deficiencies, before the appellate authority. No stay of recovery, cancellation of the tax demand or waiver of statutory pre-deposit is expressly granted in this source.

Pinpoint: Official Supreme Court PDF, paras 1–4, pp. 1–2.

04 In favour of

Qualified procedural outcome: respondents on the alternative-remedy route; petitioner receives four weeks and preserved appellate contentions.

The request for Supreme Court interference did not succeed, but the petitioner received a specific four-week opportunity to approach the statutory appellate authority. The special leave proceeding ended; the underlying GST dispute remained to be addressed through the appellate process.

Pinpoint: Official Supreme Court PDF, paras 1–4, pp. 1–2.

05 AKHB REVIEW POINT

AKHB analysis: Where relying on this order, distinguish the availability of the section 107 remedy from the merits of a show-cause notice objection. The appellate submission should preserve each objection with the notice, reply, adjudication order and supporting documents. Read the four-week permission as relief in this particular case. Do not infer a universal limitation extension, automatic condonation, pre-deposit waiver or stay of recovery. Check the actual appeal filing and any later orders before advising on implementation.

Pinpoint: AKHB analysis based on official PDF paras 1–4; no additional judicial holding.

Sources and limitations

Relevant provisions

CGST Act, 2017: section 107.

Statutory note

Statutory references are confined to the source; no current-law consolidation is claimed.

Treatment note

Subsequent treatment and implementation have not been comprehensively checked. This note records the decision as delivered and does not certify that no later proceedings exist.

Scope of source review

Complete two-page official record of proceedings read and visually checked. This source itself contains the operative reasons and disposal; it does not refer disposal to an unavailable separate signed judgment.

Source notes

No grant of special leave is recorded; this remains a disposal of the special leave petition.

The four-week direction is case-specific and is not a general amendment of section 107 limitation or pre-deposit rules.

The official caption uses Shivani Enterprise, singular; the DLA list uses Enterprises.

Primary source

Source description: Official Supreme Court two-page record of proceedings containing the complete reasoned disposal order.

Official source:

https://www.sci.gov.in/sci-get-pdf/?diary_no=468272026&from=latest_judgements_order&order_date=2026-08-17&type=o

Source pages: 2

Outcome type: final-procedural

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official Supreme Court source identified in this note. No human legal review is claimed.

General disclaimer: For professional information only; not legal advice. Read the complete decision and applicable law, verify subsequent treatment and obtain case-specific professional advice before acting.

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Source checked: 18 October 2026