

Ajaybhai Natwarbhai Odd v. The Additional Commissioner (Anti-Evasion) & Ors.; connected petitions

Case number: SLP (Civil) Diary Nos. 47274/2026, 44188/2026 and 47261/2026

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

Decision date: 1 September 2026

GSTAT remedy after wrong-forum proceedings: application under sections 5 and 14 of the Limitation Act

Court: Supreme Court of India

Bench: Aravind Kumar and Vipul M. Pancholi, JJ.

Decision stage: Final dismissal of three special leave petitions with preserved GSTAT grounds and a case-specific limitation-application direction.

01 Facts of case and issues

The lead special leave petition arose from the Gujarat High Court order dated 13 February 2026 in SCA No. 1380/2026. Two connected SLP diaries were heard with it. The Supreme Court heard the petitioners' senior counsel and recorded that the High Court had granted liberty to raise grounds before the Goods and Services Tax Appellate Tribunal. The short order does not specify the underlying tax demand, tax period or disputed GST provisions.

Pinpoint: Official Supreme Court PDF, caption and paras 1–3, pp. 1–2.

02 Discussion by Hon'ble Court

The Supreme Court found no ground to entertain the SLPs. Nevertheless, it reiterated liberty to raise all grounds before GSTAT, including those urged in the SLPs. It allowed the petitioners to file an application under section 5 read with section 14 of the Limitation Act, 1963, and directed GSTAT to consider that application sympathetically in view of their pursuit of the cause before a wrong forum. These are directions governing the petitioners' procedural recourse; the underlying GST liability was not adjudicated.

Pinpoint: Official Supreme Court PDF, paras 2–3, pp. 1–2.

03 Judicial decision and operative relief

The Court condoned delay in the Supreme Court proceedings and dismissed the three SLPs. It preserved all grounds before GSTAT and permitted the specified limitation application, subject to GSTAT's consideration as directed. Pending applications were disposed of. The order does not itself condone delay before GSTAT, exclude a quantified period, fix a fresh filing deadline, grant a recovery stay or waive pre-deposit.

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

04 In favour of

Qualified outcome: SLPs dismissed; petitioners retain GSTAT grounds and a direction for sympathetic consideration of their limitation application.

The Supreme Court proceedings ended without interference with the challenged order. The petitioners received express procedural protection for pursuing the GSTAT remedy and seeking limitation relief. Any substantive appellate result and the actual disposal of their limitation application remain outside this source. One common order covers all three diaries and should be counted as one canonical judgment entry.

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

05 AKHB REVIEW POINT

AKHB analysis: Keep the condonation in paragraph 1 separate from the future GSTAT application in paragraph 3. A practitioner relying on this case should document the chronology, forum pursued and relevant orders, preserve each appellate ground, and expressly seek the appropriate limitation relief. The direction for sympathetic consideration is not an automatic allowance of the application. Do not treat this short order as a general ruling that sections 5 and 14 displace every GST statutory time limit, or as an affirmation of the tax demand on merits. Verify subsequent orders and implementation before acting.

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

Sources and limitations

Relevant provisions

Limitation Act, 1963: sections 5 and 14.

Statutory note

Sections 5 and 14 are recorded as cited by the Court. No general conclusion about their application to every GSTAT limitation dispute or current-law consolidation is claimed.

Treatment note

Bounded public exact-party and docket searches on 19 October 2026 did not identify a later modifying order. Search results are not a complete docket or citator check; implementation and subsequent proceedings have not been comprehensively verified.

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 or conversion into civil appeals is recorded.

The Court dismisses the SLPs; it does not describe the Supreme Court disposal as withdrawal.

Paragraph 1 condones delay in the Supreme Court proceedings, while paragraph 3 contemplates a separate application to GSTAT.

Connected diaries 44188/2026 and 47261/2026 appear in the common original and are not separate completed judgment entries.

No neutral or reported citation is printed in the official original.

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=472742026&from=latest_judgements_order&order_date=2026-09-01&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: 19 October 2026