

Sodexo India Services Private Limited v. Union of India & Anr.

Case number: SLP (C) No. 30419 of 2026; Diary No. 49695 of 2026

Citation: Order dated 3 September 2026; no neutral citation printed

Decision date: 2026-09-03

Section 107 alternative appellate remedy and four-week appeal liberty for the petitioner

Court: Supreme Court

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

Decision stage: SLP dismissed with petitioner-specific time to appeal; substantive GST contentions left open

01 Facts

Sodexo challenged the Delhi High Court judgment and order dated 15 July 2026 in W.P. (C) No. 9153 of 2026. The Supreme Court records that the High Court declined to entertain the writ petition solely because Sodexo had an alternative efficacious remedy by statutory appeal under section 107 of the CGST Act. Senior counsel wished to advance several contentions before the Supreme Court. The two-page ROP does not set out the assessment period, disputed tax amount, nature of the underlying supply, full grounds of challenge or the contents of any disputed documents. Those details therefore cannot responsibly be reconstructed from this order. The immediate question was whether to interfere with the High Court's alternative-remedy disposal and what opportunity the petitioner should have to pursue its appeal.

Pinpoint: ROP heading and paragraphs 1-3; official PDF pages 1-2.

02 Court Discussion

After hearing counsel and considering the record, the Supreme Court found no error, including an error of law, in the High Court's impugned order. The stated basis was the available section 107 appeal. The Court did not decide counsel's substantive contentions; it left them to the appellate authority, in accordance with law. Its protection against prejudice was specific: the appeal must be decided on its own merits without influence from any observation in the High Court order. The ROP contains no ruling on admissibility of additional evidence, no direction that any disputed document must be accepted, and no adjudication of the underlying tax liability. It also does not lay down an unrestricted bar against every GST writ petition or a general power in appellate authorities to enlarge statutory limitation.

Pinpoint: Paragraphs 1-5; official PDF pages 1-2, with the reservation of contentions and appellate directions at page 2.

03 Decision

The Supreme Court granted Sodexo four weeks to prefer a statutory appeal. All contentions were left for the appellate authority in accordance with law, and that authority was directed to decide the appeal independently of the High Court's observations. With those directions, the SLP was dismissed and pending applications, if any, were disposed of. The four-week period was a direction made for this petitioner in the order of 3 September 2026. No express stay of recovery, waiver of pre-deposit, quashing of the tax order, refund or substantive tax relief appears in this ROP.

Pinpoint: Paragraphs 3-7; official PDF page 2.

04 In Favour Of

Respondents on refusal of writ interference; Sodexo receives limited appeal-time and fair-consideration protection

The respondents succeeded in resisting interference with the High Court's refusal to entertain the writ petition. Sodexo received limited procedural protection through four weeks to appeal, preservation of its contentions and a direction for an independent merits decision by the appellate authority. The underlying GST dispute remained undecided. This is a final disposal of the SLP, not a final merits victory for either side on the disputed tax.

Pinpoint: Paragraphs 1-6; official PDF pages 1-2.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Identify and preserve every legal and factual contention for the section 107 appeal rather than treating this SLP dismissal as a decision on the disputed liability. The appellate submissions should draw attention to the express direction to decide independently of the High Court's observations. The four-week opportunity belongs to Sodexo alone and cannot be transferred to other taxpayers as a general limitation relaxation. For Sodexo, verify the actual filing date, compliance with applicable appeal prerequisites and any subsequent order before advising that a valid appeal is pending. As at the 12 October 2026 source check, the original four-week interval had elapsed; this note does not establish whether an appeal was filed within it or whether any later relief was granted. The order does not itself waive filing conditions or confer an express recovery stay. If additional evidence or documents are needed, their admission must be evaluated under the governing appellate rules and the actual case record; this order supplies no separate permission or substantive ruling on that question.

Pinpoint: AKHB analysis based on paragraphs 2-7; official PDF pages 1-2. Time grant: paragraph 4; independent consideration: paragraph 5.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: section 107, as expressly identified in paragraph 2

Alternative statutory appellate remedy following refusal to entertain a writ petition; no substantive GST liability or general extension of appeal limitation decided

Statutory note

Section 107 is the provision expressly named by the Supreme Court. This note reports the individual judicial grant of four weeks, not an amendment to section 107 or a general exemption from statutory filing, pre-deposit or evidentiary requirements. No comprehensive statutory or notification update through 12 October 2026 is certified.

Treatment note

Official source and available Court daily-order metadata checked on 12 October 2026. The saved official diary result lists the 3 September 2026 ROP. A limited official-domain web-index search did not establish a later order; the absence of search results is not proof that none exists. No comprehensive review,

modification, appellate-filing or subsequent-treatment check has been completed. This AI-assisted, source-based AKHB research note is not evidence of human legal review and is not a substitute for professional advice on the reader's facts.

Scope of source review

The complete two-page official ROP, including its heading, bench, date, all seven numbered paragraphs and authentication block, was read and visually inspected. The exact source bytes match the inventory SHA-256. The Court daily-order search metadata identifies the same SLP, Diary No. 49695/2026, parties and official PDF. No neutral citation is printed. The underlying Delhi High Court order has not been independently reviewed; its date and procedural disposition are reported only as recorded by the Supreme Court. A fresh web open of the exact official PDF returned an internal error, but the already downloaded official original remained available and was read in full.

Primary source

Source description: Supreme Court of India official Record of Proceedings dated 3 September 2026

Official source: [Open source document](#)

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

Judges: J.B. Pardiwala; K. Vinod Chandran

Outcome kind: procedural

Disclosures and source rights

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