

Manpar Icon Technologies v. Assistant Commissioner CGST Division & Anr.

Case number: SLP (C) No. 33412 of 2026; Diary No. 51495 of 2026 (the original prints the diary number; the registered SLP number is from the official Court search)

Citation: Order dated 18 September 2026; no neutral citation printed

Decision date: 2026-09-18

Alternative remedy and an individual extension to 16 October 2026

Court: Supreme Court

Bench: Manoj Misra and Vijay Bishnoi, JJ.

Decision stage: Final disposal of SLP with petitioner-specific procedural relief

01 Facts

The petitioner challenged the Delhi High Court order dated 13 April 2026 in W.P. (C) No. 1993 of 2026. The Supreme Court records that the High Court had dismissed the writ petition because an alternative remedy was available. An application sought condonation of delay in filing the Supreme Court proceeding. The one-page order identifies the petitioner and the CGST respondents but does not set out the underlying assessment, amount, tax period, alleged defect or detailed grounds of challenge. This is therefore a note on the Supreme Court's procedural disposal, not a reconstruction of the underlying tax controversy.

Pinpoint: ROP heading, delay application and paragraphs 1-2; official PDF page 1.

02 Court Discussion

The Supreme Court was not inclined to interfere with the High Court's alternative-remedy disposal. It nevertheless considered it appropriate to give this petitioner additional time to invoke that remedy. The order supplies no further reasoning on the substantive GST dispute, exceptions to the alternative-remedy principle, or the general statutory power to condone delay. Its extension is expressly directed to the petitioner, so it should not be read as a general enlargement of appeal limitation for other taxpayers.

Pinpoint: Paragraph 2; official PDF page 1.

03 Decision

Delay in filing the Supreme Court proceeding was condoned. The Court declined to interfere with the High Court's dismissal of the writ petition, but extended the period of limitation up to 16 October 2026 for Manpar Icon Technologies to avail the alternative remedy. The SLP and pending applications were disposed of. The order does not itself allow the statutory appeal on its merits, quash the tax demand, direct a refund or grant an express stay of recovery.

Pinpoint: Paragraphs 1-4; official PDF page 1.

04 In Favour Of

Petitioner only as to time to invoke the alternative remedy; writ dismissal left undisturbed

Limited procedural relief in favour of the petitioner: additional time to pursue the alternative remedy. The High Court's refusal to entertain the writ petition was left undisturbed. There is no adjudication of the underlying tax merits and no general limitation extension for persons who were not parties.

Pinpoint: Paragraphs 2-3; official PDF page 1.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Read the deadline as a case-specific direction. For this petitioner, any proposed filing should be checked against the 16 October 2026 date stated in the order and any later orders. The Supreme Court's extension of time does not on its face waive applicable filing, pre-deposit or other requirements, and it does not establish that the remedy was actually invoked. Obtain the underlying High Court order and relevant statutory materials before advising on the proper forum, conditions of appeal or the tax merits. Other taxpayers should not cite this order as automatically extending their own appeal periods. The note records the original relief; present compliance or litigation status requires a separate docket and filing check.

Pinpoint: AKHB analysis based on paragraphs 1-4; official PDF page 1.

Sources and limitations

Relevant provisions

Availability of an alternative remedy and time to invoke it, as addressed in paragraph 2

The order does not identify the statutory appellate provision or determine the underlying GST liability

Statutory note

The Supreme Court order does not specify a GST section, reproduce an appeal provision, or state a general rule enlarging statutory limitation. This note does not assume a particular appeal provision or describe the individual extension as an amendment or general relaxation of GST law.

Treatment note

Primary ROP and available official Court metadata checked on 12 October 2026. The order originally fixed 16 October 2026 for this petitioner. Subsequent orders, actual filing and compliance have not been verified, so no current-status or completion claim is made. This AI-assisted AKHB research note is not evidence of human legal review and is not a substitute for professional advice on a particular case.

Scope of source review

Entire one-page ROP read and visually checked, including the four operative paragraphs. The original identifies Diary No. 51495 of 2026; the official Court daily-order search additionally verifies SLP (C) No. 33412 of 2026 and links this exact PDF. Decision date is 18 September 2026; the later digital processing stamp does not change it. No neutral citation is printed. The underlying Delhi High Court order has not been read for this note, so no independent substantive account of it is supplied.

Primary source

Source description: Supreme Court of India official Record of Proceedings dated 18 September 2026

Official source: [Open source document](#)

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

Judges: Manoj Misra; Vijay Bishnoi

Outcome kind: procedural

Disclosures and source rights

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