

M/s Planet Dewsoft Private Limited v. Union of India & Anr.

Case number: Special Leave Petition (Civil), Diary No. 42908/2026

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

Decision date: 29 September 2026

GST statutory appeal: six-week opportunity and preservation of hearing objections

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 Delhi High Court order dated 8 July 2026 in WP(C) No. 3869/2025. The Supreme Court described the High Court proceeding as a challenge to the legality and validity of a show-cause notice. The exact underlying official High Court order states more precisely that the writ questioned the adjudication order dated 25 January 2025 following a notice dated 27 July 2024, and identifies the GST appellate route under Rule 109A. These source descriptions are retained without treating the notice and adjudication order as interchangeable.

Pinpoint: SC official PDF caption and paragraph 2; supporting official Delhi High Court order, paragraphs 1-2, page 1.

02 Discussion by Hon'ble Court

The Supreme Court recorded that the High Court had declined writ relief because an efficacious alternative appeal remedy was available. It allowed the petitioner to raise all legally available contentions before the appellate authority, expressly including the allegation that adequate opportunity of hearing had not been provided during adjudication. The Court did not decide that hearing had actually been denied, invalidate the notice, or determine GST liability.

Pinpoint: SC official PDF paragraphs 2-3, page 2.

03 Judicial decision and operative relief

Delay was condoned. The Court granted six weeks to prefer an appropriate statutory appeal and preserved all available contentions, including the hearing objection. The special leave petition and pending applications were disposed of. No grant of leave, criminal or civil appeal number, demand cancellation, recovery stay or pre-deposit waiver is recorded.

Pinpoint: SC official PDF paragraphs 1–5, page 2.

04 In favour of

Petitioner receives limited procedural time and preserved objections; substantive GST merits remain open.

Qualified procedural relief: the petitioner received case-specific time to use the statutory appellate route and preserve its objections. The Supreme Court proceeding ended without deciding the underlying tax demand or the merits of the hearing allegation.

Pinpoint: SC official PDF paragraphs 2–5, page 2.

05 AKHB REVIEW POINT

AKHB analysis: Preserve the show-cause notice, reply, adjudication order, hearing records and actual appeal-filing evidence. Present the six-week permission as historical relief measured from this order, not a fresh or universal extension. Do not infer that statutory pre-deposit or recovery requirements were waived. When citing the procedural background, distinguish the Supreme Court's notice description from the High Court's identification of the adjudication order. Verify implementation and later proceedings before relying on any continuing entitlement.

Pinpoint: AKHB analysis based on SC paragraphs 1–5 and supporting High Court paragraphs 1–6; not additional judicial directions.

Sources and limitations

Relevant provisions

CGST Rules, 2017: Rule 109A, expressly identified only in the exact underlying official Delhi High Court order.

Statutory note

The Supreme Court order does not enumerate a GST provision. The GST context and Rule 109A reference are drawn from the exact official High Court order; no current statutory 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

Both complete official sources read and visually checked by independent reviewer; GST provenance and differing notice/adjudication descriptions preserved. Independent five-panel review passed 18 October 2026.

Source notes

SC paragraph 2 describes a notice challenge; the exact HC paragraph 1 identifies the adjudication order. This discrepancy is disclosed rather than silently harmonised.

The SC caption carries a diary number only; no registered SLP number or grant of leave is invented.

The six-week direction is case-specific; actual subsequent filing has not been verified.

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=429082026&from=latest_judgements_order&order_date=2026-09-29&type=o

Exact underlying Delhi High Court order, 8 July 2026, WP(C)3869/2025:

https://delhihighcourt.nic.in/app/showlogo/1783664136_3a64db1f996f5aaa_754_38692025.pdf/2026

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