

Union of India & Anr. v. Mahickra Chemicals Limited

Case number: SLP(C) Diary No. 37003/2026, as printed in the order.

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

Decision date: 5 October 2026

CGST Rule 96(10) omission and proceedings pending at the date of omission

Court: Supreme Court of India

Bench: Hon'ble Mr. Justice J.B. Pardiwala and Hon'ble Mr. Justice K. Vinod Chandran

Decision stage: Final reasoned follow-on SLP dismissal; no grant of leave is recorded.

01 Facts of case and issues

The Union of India and another petitioner challenged the Gujarat High Court's judgment dated 28 November 2025 in SCA No. 7292/2025. The respondent was Mahickra Chemicals Limited.

The Supreme Court identified the challenged conclusion: omission of Rule 96(10) of the Central Goods and Services Tax Rules, 2017 applied to proceedings pending on the date of omission. The question was whether the Revenue's challenge required further consideration after similar-issue appeals had already been dismissed. The order gives no transaction history, refund amount or individual assessment details.

Pinpoint: Official PDF p. 1, High Court case metadata and paragraphs 2–4.

02 Discussion by Hon'ble Court

The Hon'ble Court condoned the delay and heard counsel for the Revenue. It then noted that appeals arising from a similar issue had already been dismissed on 6 August 2026. On that basis, the Court concluded that nothing remained in this special leave petition.

The reasoning is a short application of an earlier disposition to the identified Rule 96(10) issue. The order identifies the earlier appeals only by their decision date. It neither names those cases nor repeats their statutory reasoning, and it supplies no independent extended analysis of omission, savings or retrospectivity.

Pinpoint: Official PDF p. 1, paragraphs 1–4; p. 2, paragraph 5.

03 Judicial decision and operative relief

The Supreme Court dismissed the special leave petition and disposed of pending applications, if any. The dismissal followed condonation of delay and the Court's reference to the earlier similar-issue appeals.

The Court did not direct a quantified refund, award interest, prescribe a payment deadline or expressly reopen concluded proceedings. No grant of leave or resulting civil appeal is recorded.

Pinpoint: Official PDF p. 1, paragraphs 1–4; p. 2, paragraphs 5–6.

04 In favour of

Mahickra Chemicals Limited, limited to dismissal of the Revenue's special leave petition.

The Revenue obtained no interference with the High Court result in this proceeding. The short order resolves this challenge by reference to an earlier dismissal; its outcome does not independently quantify the respondent's entitlement or reproduce every reason in the High Court judgment.

Pinpoint: Official PDF p. 1, paragraph 3; p. 2, paragraphs 5–6.

05 AKHB REVIEW POINT

AKHB analysis: Use this order as a subsequent application in litigation concerning omission of Rule 96(10). For any wider proposition, read and identify the earlier 6 August 2026 ruling separately rather than attribute its full reasoning to Mahickra.

Before comparing a client's matter, establish the relevant proceeding, its status on the date of omission and the exact relief sought. A pending-proceedings conclusion should not be assumed to reopen a matter already concluded, or to settle refund quantification and interest. Those questions are not determined in this order.

Identify this decision by the parties, Diary No. 37003/2026, date and Gujarat High Court docket. Keep the distinct final disposition separate from the question of whether it contributes a new legal principle. Verify later treatment and applicable law before using it for present advice.

Pinpoint: AKHB analysis based on official PDF p. 1, paragraphs 3–4 and case metadata; p. 2, paragraphs 5–6. Practical checks are commentary, not additional judicial directions.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Rules, 2017: Rule 96(10), as the omitted provision identified in paragraph 3.

Statutory note

The order does not reproduce the rule, identify the omission notification or state its effective date. No independent present-law construction or universal refund entitlement is supplied here.

Treatment note

This note records the decision as delivered. Later judicial treatment, present law and compliance have not been independently certified. The source review does not establish that no later proceedings exist.

Scope of source review

Complete 2-page official order reviewed, including the case metadata and all six numbered paragraphs. Both source pages were visually checked. Earlier similar appeals are identified in the order by date only; no case title is attributed to that reference in this note.

Identity note

The saved official Court date index identifies SLP(C) No. 36104/2026. The order itself prints Diary No. 37003/2026. The decision date is 5 October 2026; the later digital-signature timestamp does not change that date.

Primary source

Source description: Official Supreme Court PDF containing the complete order and case metadata.

Official source: [Open source document](#)

Source pages: 2

Outcome type: final reasoned follow on SLP dismissal

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: 12 October 2026