

ITEM NO.25

COURT NO.9

SECTION III-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL)..... Diary No. 52380/2025

[Arising out of impugned final judgment and order dated 30-04-2025 in SCA No. 2086/2025 and 30-04-2025 in SCA No. 4065/2025 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ANR.

Petitioner(s)

VERSUS

M/S LIFE SCIENCES CHEMICALS & ANR.

Respondent(s)

(IA No. 248176/2025 - CONDONATION OF DELAY IN FILING)

Date : 10-10-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Ms. Saudamini Sharma, Adv.
Mr. V C Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Ishaan Sharma, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. One of the issue arising in these special leave petitions is whether the assignment of leasehold rights constitute 'Transfer of Land' or amounts to 'Supply of Service' so as to make it liable for payment of GST.
3. A similar matter is drawing the attention of this Court in SLP(C)(D) No. 33270 of 2025.

4. Tag with SLP(C)(D) No. 33270 of 2025.

(SNEHA DAS)
SENIOR PERSONAL ASSISTANT

(NIDHI MATHUR)
COURT MASTER (NSH)