

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
(arising out of SLP(C) No. _____ of 2026)
(@ Diary No. 56452/2025)

STATE OF JHARKHAND & ORS. APPELLANT(S)

VERSUS

M/S. BLA INFRASTRUCTURE PRIVATE RESPONDENT(S)
LIMITED

O R D E R

Delay condoned.

Leave granted.

We are of the opinion that it would not be necessary to issue notice and put the respondent on notice in view of the order that we propose to pass - an order which would have no adverse impact upon the respondent. In the event it does have any such effect, it would be open to the respondent to seek reopening of this matter.

Learned senior counsel appearing for the State of Jharkhand states that the refund to be made to the respondent in relation to the statutory pre-deposit made by it for maintaining the appeal, in which it thereafter succeeded, would be under the provisions of Section 107(6) read with Section 115 of the Jharkhand Goods and Services Tax Act, 2017¹, and not under Section 54 thereof. He would, therefore, state that the High Court was in error in

1 “Jharkhand GST Act”, for short

interpreting Section 54 thereof in that context and granting relief pursuant to such exercise.

We are in agreement with the submission made by the learned senior counsel that the subject refund was relatable to Section 107(6) read with Section 115 of the Jharkhand GST Act, and to that extent, the exercise undertaken by the High Court with regard to Section 54 thereof was unnecessary.

Making that position clear and setting aside the exercise of interpretation of Section 54 of the Act undertaken in that context, the appeal is disposed of.

In the light of this order, the amount to be refunded to the respondent shall be refunded with interest thereon in accordance with law within a period of four weeks from today.

Pending application(s), if any, stand disposed of.

.....J.
(SANJAY KUMAR)

.....J.
(K. VINOD CHANDRAN)

NEW DELHI;
JANUARY 09, 2026.

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. 56452/2025

[Arising out of impugned final judgment and order dated 30-01-2025 in WPT No. 6527/2024 passed by the High Court of Jharkhand at Ranchi]

STATE OF JHARKHAND & ORS.

Petitioner(s)

VERSUS

M/S. BLA INFRASTRUCTURE PRIVATE LIMITED

Respondent(s)

(IA No. 330904/2025 - CONDONATION OF DELAY IN FILING, IA No. 330908/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS and IA No. 330901/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 09-01-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :

Mr. Arunabh Choudhary, Sr. Adv.
Ms. Pallavi Langar, AOR
Ms. Pragya Baghel, Adv.
Mr. Sujeet Kumar Chaubey, Adv.

For Respondent(s) :

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

Delay condoned.

Leave granted.

The appeal is disposed of, in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(DEEPAK GUGLANI)
AR-cum-PS

(PREETI SAXENA)
COURT MASTER (NSH)

(signed order is placed on the file)