# LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF AUGUST, 2024
## (DECIDED CASES)

LIST-IA

| S.NO | COMMISSIONERATE | FIL. | CAT. | GST UIN | CASE DIARY NO. | YEAR | CA / SLP NO./YEAR | PETITIONER | RESPONDENT | CEGAT / HC ORDER NO. | BOARD'S REF. NO. | ISSUE INVOLVED | REVENUE INVOLVED ` (in CRORE) | CAUSE LIST/ TERMINAL LIST - REMARKS | DATE LAST LISTED (MM--DD--YY) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | GURGAON-I | D | E | | 18784/2017 | 2017 | C.A. No. 003292 / 2018 SLP (C) NO. 31062/2017 | CCE, GURGAON-I | M/S. NEEL METAL PRODUCTS LTD | A/60373/2017-EX(DB) DATED 07.03.2017 | | WHETHER THE BLANKS MANUFACTURED BY THE APPELLANT ARE CLASSIFIABLE UNDER CHAPTER 72 OR GETH 8708/8714 OR NOT." | RS. 5,8500,390 | NA | 02.08.2024 | DISPOSED IN LOK ADALAT |
| 2 | JAIPUR-I | D | E | | 14843/2018 | 2018 | SLP(C) No. 14081-14084/2018 | CCE, JAIPUR-I | M/S. NATIONAL ENGINEERING INDUSTRIES LTD. | HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCEA-7-2009 dt. 06-10-2017 | | Indirect Taxes Matters : Service Tax | NA | NA | 02.08.2024 | DISPOSED IN LOK ADALAT |
| 3 | IGI DELHI | D | C | | 14404/2020 | 2020 | NA | UNION OF INDIA & ORS. | M/S. FAMINA KNIT FABS. | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-5111-2018 20-09-2019 | NA | THE DRAW BACK WAS RELEASED AFTER EXPORT OF GOODS. THE PARTY RELEASED EXPORT PROCEEDS NEVERTHELESS DRI INITIATED AS INVESTIGATING AGAINST THE PARTY ALLEGING FRADULANTLY AVAILING DUTY DRAWBACK BY GROSSLY OVERVALUING THE GOODS IN THE EXPORT DOCUMENTS. | NA | NA | 02.08.2024 | DISPOSED OF |
| 4 | LUDHIANA CUSTOMS | D | E | | 14409/2020 | 2020 | NA | THE COMMISSIONER COMMISSIONERATE OF CUSTOMS AND ANR | M/S NARULA TOOLS INTERNATIONA | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-14954-2019 DATED 18.10.2019 | NA | THE DRAW BACK WAS RELEASED AFTER EXPORT OF GOODS. THE PARTY RELEASED EXPORT PROCEEDS NEVERTHELESS DRI INITIATED AS INVESTIGATING AGAINST THE PARTY ALLEGING FRADULANTLY AVAILING DUTY DRAWBACK BY GROSSLY OVERVALUING THE GOODS IN THE EXPORT DOCUMENTS. | NA | FOR ADMISSION AND IR AND IA NO.78546/2020 COD IN FILING AND IA NO.78547/2020 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGEMENT | 02.08.2024 | DISPOSED OF |
| 5 | DRI LUDHIANA | D | O | | 20370/2020 | 2020 | NA | UNION OF INDIA AND ORS | M/S FAMINA KNIT FABS AND ANR | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-15329-2019 DATED 18.10.2019 | NA | NA | NA | FOR ADMISSION and I.R. and IA No.128020/2020- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.128019/2020- CONDONATION OF DELAY IN FILING APPEAL | 02.08.2024 | DISPOSED OF |
| 6 | LUDHIANA | D | C | | 27799/2020 | 2020 | SLP (C) NO. 1219/2021 | UNION OF INDIA & ORS. | M/S. HERO EXPORTS | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH | NA | Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations | NA | FOR ADMISSION and I.R. and IA No.7678/2021- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 02.08.2024 | DISPOSED OF |
| 7 | DGGI DELHI | D | E | | 30684/2024 | 2024 | NA | DIRECTORATE GENERAL OF GST INTELLIGENCE | JITENDER KUMAR | DELHI HIGH COURT OF DELHI AT NEW DELHI CRLMC-4528-2023 19-01-2024 | NA | HC in common impugned judgment and final order dated 19.01.2024, dismissed both CRL.M.C. No. 4528/2023 & CRL.M.C. No.4529/2023 filed by the petitioner to seek cancellation of anticipatory bail, issue involving econonic offence of evasion of GST | NA | NA | 05.08.2024 | DELAY CONDONED AND MATTER DISMISSED |
| 8 | DGGI | P | E | | 29076/2024 | 2024 | WP (CRL) NO.320/2024 | POONABHAI CHANDPARA | UNION OF INDIA | NA | NA | NA | NA | FOR ADMISSION | 05.08.2024 | DISMISSED |
| 9 | TIRUCHIRAPPALI | D | E | | 31906/2024 | 2024 | NA | COMMISSIONER OF CUSTOMS | M/S INDIA CEMENT LIMITED | TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS AT MADURAI CMAMD-910-2018 30-01-2024 | NA | NA | NA | IA FOR COD IN FILING | 06.08.2024 | DELAY CONDONED AND MATTER DISMISSED |
| 10 | VISAKHAPATNAM | D | E | | 28714/2024 | 2024 | NA | COMMISSIONER OF CENTRAL TAX, VISAKHAPATNAM | RASHTRIYA CHEMICALS AND FERTILIZERS LTD. | TELANGANA CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, REGIONAL BENCH AT HYDERABAD CA-3027-2011 26-02-2024 | NA | NA | NA | IA FOR COD IN FILING | 06.08.2024 | DISPOSED OFF |
| 11 | UDAIPUR | P | E | | 32151/2024 | 2024 | WP (CRL) NO.317/2024 | RAMESH AGARWAL AND ANR. | COMMISSIONER CGST AND CEX COMMISSIONERATE UDAIPUR | NA | NA | NA | NA | NA | 06.08.2024 | DISMISSED AS WITHDRAWN |
| 12 | UDAIPUR | P | E | | 31552/2024 | 2024 | WP (CRL) NO.316/2024 | MANISH KUMAR SINGH | UNION OF INDIA AND ANR. | NA | NA | NA | NA | NA | 06.08.2024 | DISMISSED AS WITHDRAWN |
| 13 | VAPI | D | C | | 22146/2014 | 2014 | CA NO. 9620-9624/2016 | UNION OF INDIA & ORS. | M/S. E.I. DUPONT INDIA PVT. LTD. AND | HIGH COURT ORDER DT. 25/10/2013 IN SCA NO. 14917-14921/2013 PASSED BY THE HIGH COURT OF GUJARAT AT AHMEDABAD | 276/7/2014-CX.8A | THE PARTY HAS FILED REFUND CLAIMS FOR UNUTILIZED CENVAT CREDIT IN THEIR ACCOUNT UNDER RULE 5 OF CENVAT CREDIT RULES, 2004 FOR CLEARANCE MADE TO EOU'S UNDER CT-3 CERTIFICATES (DEEMED EXPORT) ARE NOT FALLING WITHIN THE DEFINITION OF EXPORT IN TERMS OF PROVISO TO SEC. 2 (18) OF CUSTOMS ACT, 1962 EXPRESSLY SO IN THE CONTEXT OF REFUND OF UNUTILIZED CREDIT UNDER ULE 5 OF CENVAT CREDIT RULES, 2004 | 1.1063349 | NA | 07.08.2024 | DISPOSED OFF |
| 14 | CALICUT | P | E | | 5896/2012 | 2012 | CA NO. 2842-2848/2012 SLP(CRL)../2012 CRLMP NO. 8484-8490 | M/S. K. ARUMUGAM ETC. | UNION OF INDIA & ORS. | MUMBAI HC ORDER DT. 30/09/10 IN CA NO. 2113/2010 & 2114/2010 IN WP NO. 10582/2009 | NA | NA | NA | NA | 08.08.2024 | ALLOWED |
| 15 | SILIGURI C.EX. | P | E | | 29244/2010 | 2010 | CA NO.2782/2012 SLP(C) NO. 26771/2010 | M/S. FUTURE GAMING SOLUTIONS INDIA P. LTD. | UNION OF INDIA & ORS. | SIKKIM HIGH COURT OF SIKKIM WPC-36-2009 30-07-2010 | NA | NA | NA | NA | 08.08.2024 | ALLOWED |

E = CENTRAL EXCISE
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| 16 | SILIGURI C.EX. | P | E | | 28074/2010 | 2010 | CA NO.2781/2012 SLP(C) NO. 26445/2010 | M/S. TASHI DELEK GAMING SOL. P. LTD. & ANR. | UNION OF INDIA & ORS. | SIKKIM HIGH COURT OF SIKKIM WPC-21-2009 30-07-2010 | NA | SERVICE TAX ON LOTTERIES | NA | NA | 08.08.2024 | ALLOWED |
| 17 | SILIGURI C.EX. | P | E | | 29624/2010 | 2010 | CA NO.2783/2012 SLP(C) NO. 27403/2010 | M/S. SUGAL DAMANI ENTERPRISES P. LTD. | UNION OF INDIA & ORS. | SIKKIM HIGH COURT OF SIKKIM WPC-30-2009 30-07-2010 | NA | NA | NA | NA | 08.08.2024 | ALLOWED |
| 18 | THIRUVANANTHAPURAM | P | S | | 38326/2011 | 2011 | CA NO. 2841/2012 SLP(C) NO. 33649/2011 | M/S. P. MURALEEDHARAN | UOI & ORS. | KERALA HIGH COURT OF KERALA AT ERNAKULAM WPC-19625-2009 19-08-2011 | | | | NA | 08.08.2024 | ALLOWED |
| 19 | JABALPUR | D | S | | 30913/2019 | 2019 | NA | CST, JABALPUR | M/S/ JAYPEE BELA PLANT | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL EA-53552-2018 DT. 13-12-2018 | NA | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944. | NA | FOR ADMISSION AND IA NO. 145421/2019 STAY APPLICATION AND IA NO. 145420/2019 COD IN FILING APPEAL | 08.08.2024 | DISPOSED OFF |
| 20 | CALICUT | P | O | | 39694/2011 | 2011 | CA NO.2829-2840/2012 SLP(C) NO. 35058-35069/2011 | M/S. S.S. MANIAN ETC. | UOI & ORS. | KERALA HIGH COURT OF KERALA AT ERNAKULAM WPC-20638-2009 19-08-2011 | | | | NA | 08.08.2024 | ALLOWED |
| 21 | CALICUT | P | O | | 40656/2011 | 2011 | SLP (C) NO. 21584/2012 | M/S. M.J. ASSOCIATES | UNION OF INDIA & ORS. | KERALA HIGH COURT OF KERALA AT ERNAKULAM WPC-23216-2009 19-08-2011 | | | | NA | 08.08.2024 | ALLOWED |
| 22 | CGST, JABALPUR | D | E | | 31154/2019 | 2019 | CA NO. 7862/2019 | CGST, JABALPUR | M/S. QUALITY WOVEN SACKS PVT. LTD. | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL AN-51979-2017 DT. 05-04-2018 | NA | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944. | NA | | 08.08.2024 | DISPOSED OFF |
| 23 | MUMBAI-I | D | S | | 40889/2017 | 2017 | CA NO. 1259-1270/2018 | CCE, MUMBAI-I | M/S. WELSPUN CORPORATION LTD. | CUSTOM EXCISE SERVICE TAX APELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI FO-86533-2017 DT. 23.03.2017 | NA | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.K7 | | | 08.08.2024 | DISPOSED OFF |
| 24 | JAIPUR-I | D | S | | 32153/2018 | 2018 | CA NO. 10749/20189 | CST, JAIPUR-I | M/S. ULTRATECH CEMENT LIMITED | ORDER NO. 52014/2018 DT. 24.05.2018 | 383/130/2018-JC. DT. 24.07.2018 | WHETEHR SALES TAX SUBSIDY RECEIVED BY THE ASSESSE. RESULTED IN RETENTION OF PART OF THE AMOUNT OF SALES TAX COLLECTED BY THEM FROM THE BUYER AND THEREFORE WOULD BE INCLUDIBLE IN THE ASSESSABLE VALUE OR NOT FOR CALCULATION OF DUTY PAYABLE ON THE GOODS IN QUESTION CLEARED BY THE ASSESSE DURING THE RELEVANT PERIOD. | RS. 8,85,03,297 | | 08.08.2024 | DISPOSED OFF |
| 25 | JAIPUR | D | S | | 37567/2018 | 2018 | CA NO. 10990/2018 | CGST, JAIPUR | M/S. SHREE JAIPUR CEMENT LIMITED | ORDER NO.A/50189-50191/2018-EX(DB) DT. 18.01.2018 | 383/83/2018-JC. DT. 14.08.2018 | WHETHER OR NOT THE HON'BLE CESTAT WAS CORRECT IN DROPPING THE DEMAND OF CENTRAL EXCISE DUTY ON THE AMOUNT OF SALES TAX COLLECTED BY THE ASSESSEE FORM THE CUSTOMEERS BUT NOT ACTUALLY PAID TO THE GOVERNEMENT EXCHEQUER | RS. 4,46,86,679 RS. 2,80,80,517 RS. 16,60,616 | | 08.08.2024 | DISPOSED OFF |
| 26 | ALWAR | D | S | | 38989/2018 | 2018 | CA NO. 1780/2019 | CST, ALWAR | M/S. SHREE CEMENT LIMITED | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL AN-51595-2017 DT. 18-01-2018 | NA | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944. | NA | | 08.08.2024 | DISPOSED OFF |
| 27 | JAIPUR | D | S | | 42159/2018 | 2018 | CA NO. 108/2019 | GST, JAIPUR | M/S. SHREE CEMENT LTD. | HON'BLE HIGH COURT OF RAJASTHAN ORDER DT. 04.10.2017 | 276/240/2017-CX.8A | THE ISSUE INVOLVED IS WHETHER OUTDOOR CATERING SERVICES RENT-A- CAB & GTA CAN BE AVAILED AS CENVAT CREDIT UNDER CCR, 2004 | RS. 80,69,779 | | 08.08.2024 | DISPOSED OFF |
| 28 | ALWAR | D | S | | 1245/2019 | 2019 | CA NO. 1628/2019 | CST, ALWAR | M/S. TS TECH SUN RAJASTAHAN PVT. LTD. | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL EA-50560-2018 DT. 11-04-2018 | NA | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944. | NA | | 08.08.2024 | DISPOSED OFF |
| 29 | JABALPUR | D | E | | 28332/2019 | 2019 | NA | COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX CUSTOMS AND EXCISE JABALPUR | M/S HINDALCO INDUSTRIES LIMITED | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL EA-52019-2018 DT. 15-11-2018 | NA | NA | NA | IA No.134268/2019-CONDONATION OF DELAY IN FILING and IA No.134271/2019-STAY APPLICATION | 08.08.2024 | DISPOSED OFF |
| 30 | DGGI DELHI | P | E | | 33514/2024 | 2024 | WP (CRL) NO.332/2024 | SUMIT AGGARWAL | UNION OF INDIA AND ORS. | NA | NA | NA | NA | FOR ADDMISSION | 12.08.2024 | DISMISSED AS WITHDRAWN |
| 31 | BANGALORE SOUTH | P | E | | 52857/2023 | 2023 | NA | L. GANGADHARAIAH | ADDITIONAL COMMISSIONER OF CENTRAL EXCISE AND ANR. | KARNATAKA HIGH COURT OF KARNATAKA AT BENGALURU WP-2046-2021 01-04-2021 | NA | NA | NA | IA FOR COD IN FILING | 12.08.2024 | DISMISSED ON THE GROUND OF DELAY |
| 32 | CHENNAI CUSTOMS PROSECUTION UNIT | P | C | | 26754/2024 | 2024 | SLP (CRL) NO.9648/2024 | P. BASKAR NAIDU | THE ASSISTANT COMMISSIONER OF CUSTOMS PROSECUTION UNIT (SEA0 | TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS CRLRC-248-2017 12-04-2024 | NA | NA | NA | NA | 12.08.2024 | DISMISSED |
| 33 | SILIGURI | D | E | | 29038/2020 | 2020 | NA | THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX, SILIGURI COMMISSIONERATE, SILIGURI) | M/S PENINSULA TECHNOLOGIES | WEST BENGAL HIGH COURT AT CALCUTTA CEXA-6-2017 23-04-2019 | NA | Whether the amount of pie-deposit under Section-35F of the Central Excise Act, 1944 can be made partly through cash and partly by furnishing a bank guarantee, which is against the provisions of the Act? | Rs.177,16,00,598/- | IA No. 17119/2021 - CONDONATION OF DELAY IN FILING IA No. 17123/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 13.08.2024 | DISMISSED ON THE GROUND OF DELAY |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 34 | SILIGURI | D | E | | 29049/2020 | 2020 | NA | COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX AND ANR. | M/S PERFECT TECHNOLOGIES | HIGH COURT AT CALCUTTA CEXA-5-2017 DATED 23-04-2019 | NA | Whether the amount of pre-deposit under Section-35F of the Central Excise Act, 1944 can be made partly through cash and partly by furnishing a bank guarantee, which is against the provisions of the Act? | Rs.177,16,00,598/- | IA No. 16374/2021 - CONDONATION OF DELAY IN FILING IA No. 16375/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 13.08.2024 | DISMISSED ON THE GROUND OF DELAY |
| 35 | DRI | D | O | | 15387/2022 | 2022 | SLP (CRL) NO.5052-5053/2022 | UNION OF INDIA AND ORS. | ZAKIR KHAN | DELHI HIGH COURT OF DELHI AT NEW DELHI WPCRL-72-2022 02-05-2022 | NA | NA | NA | FOR ADMISSION and I.R. and IA No.77582/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.77583/2022-PERMISSION TO FILE LENGTHY LIST OF DATES | 14.08.2024 | DISPOSED OFF |
| 36 | DELHI WEST | D | E | | 31886/2024 | 2024 | SLP(C) No. 018536 / 2024 | COMMISSIONER OF CGST | DEEPAK KHANDELWAL | DELHI HIGH COURT OF DELHI AT NEW DELHI WPC-6739-2021 17-08-2023 | NA | NA | NA | IA FOR COD IN FILING | 14.08.2024 | DELAY CONDONED AND DISMISSED |
| 37 | DELHI WEST | D | E | | 29073/2024 | 2024 | SLP(C) No. 018537 / 2024 | COMMISSIONER OF CGST AND ORS. | BHAGWAN GUPTA AND ORS. | DELHI HIGH COURT OF DELHI AT NEW DELHI WP(C)-13715-2023 10-11-2023 | NA | NA | NA | NA | 14.08.2024 | DELAY CONDONED AND DISMISSED |
| 38 | BANGALORE CUSTOMS | P | C | | 30521/2024 | 2024 | CA NO.8563/2024 | M/S BOSCH LTD. | COMMISSIONE OF CUSTOMS | KARNATAKA CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, South Zonal Bench, Bangalore CA-21094-2018 10-04-2024 | NA | NA | NA | FOR ADMISSION | 14.08.2024 | DISMISSED |
| 39 | AHMEDABAD | D | E | | 18814/2022 | 2022 | CA NO.4652/2022 | CST SERVICE TAX AHMEDABAD | ASSOCIATED SOAPSTONE DISTRIBUTING COMPANY | GUJARAT CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD STA-218-2011 08-03-2022 | NA | NA | NA | IA No.90763/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.90761/2022-STAY APPLICATION | 20.08.2024 | DISMISSED |
| 40 | AHMEDABAD SOUTH | D | E | | 3789/2024 | 2024 | CA NO.2992/2024 | COMMISSIONER OF CENTRAL EXCISEAND ST, AHMEDABAD | M/S DHOLU KCL JPF JOINT VENTURE COMPANY | GUJARAT CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD STA-11110-2014 03-11-2023 | NA | NA | NA | FOR ADMISSION and IA No.29025/2024-CONDONATION OF DELAY IN FILING APPEAL | 20.08.2024 | DISMISSED |
| 41 | SHIMLA/ CHANDIGARH | D | S | | 13294/2019 | 2019 | CA NO. 5931/2019 | COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX | M/S. RICH FEEL HEALTH AND BEAUTY PVT LTD | Customs, Excise and Service Tax Appellate Tribunal APP-61694-2018 dt. 05-12-2018 | NA | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944. | NA | FOR ADMISSION AND IA NO. 72054/2019 STAY APPLICATION AND IA NO. 71048/2019 COD IN FILING | 20.08.2024 | DISPOSED OFF |
| 42 | DRI JAIPUR | P | E | | 35811/2024 | 2024 | SLP (CRL) NO.10990/2024 | ASHOK KHANDELWAL | DIRECTORATE OF REVENUE INTELLIGENCE | RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR SBCRMTBA-8913-2023 10-05-2024 | NA | NA | NA | FOR ADMISSION | 20.08.2024 | DISMISSED |
| 43 | DRI KOCHI | P | E | | 6040/2024 | 2024 | CRL A. NO.3082/2024 | SHABNA ABDULLA AND ORS. | UNION OF INDIA AND ORS. | KERALA HIGH COURT OF KERALA AT ERNAKULAM WPCRL-596-2022 24-01-2023 | NA | NA | NA | FOR ADMISSION and I.R. and IA No.34992/2024-CONDONATION OF DELAY IN FILING and IA No.3499/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 20.08.2024 | ALLOWED |
| 44 | DELHI CUSTOMS ICD, TKD | P | C | | 16578/2024 | 2024 | C.A. No. 009611 / 2024 | AMIT NAGI | PRINCIPAL COMMISSIONER OF CUSTOMS THROUGH COMMISSIONER | DELHI HIGH COURT OF DELHI AT NEW DELHI CUSAA-58-2023 20-11-2023 | NA | NA | NA | IA FOR COD IN FILING | 20.08.2024 | DELAY CONDONED AND MATTER DISMISSED |
| 45 | SURAT | P | C | | 27054/2024 | 2024 | SLP(C) No. 019091 / 2024 | M/S SPINEL HOUSE LIMITED | UNION OF INDIA AND ANR. | GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-2582-2024 21-03-2024 | NA | NA | NA | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA. IA FOR COD IN FILING | 20.08.2024 | DELAY CONDONED AND MATTER DISMISSED |
| 46 | DRI JAIPUR | P | E | | 36115/2024 | 2024 | SLP(Crl) No. 011491 / 2024 | ANIL CHAUKDIWAL | DIRECTORATE OF REVENUE INTELLIGENCE | RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR SBCRMSBA-11011-2023 10-05-2024 | NA | NA | NA | IA NO.183013/2024-CONDONATION OF DELAY IN FILING | 23.08.2024 | DELAY CONDONED AND MATTER DISMISSED |
| 47 | DGGI GURUGRAM | P | E | | 31803/2024 | 2024 | W.P. (CRL) NO.322/2024 | MOHIT JAIN | UNION OF INDIA | NA | NA | NA | NA | FOR ADMISSION | 23.08.2024 | DISMISSED |
| 48 | JODHPUR CUSTOMS (PREV) | P | C | | 26903/2024 | 2024 | SLP (C) NO.13291/2024 | M/S VIKAS ECOTECH LTD. | COMMISSIONER OF CUSTOMS AND ORS. | RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCWP-315-2024 31-05-2024 | NA | Whether the Respondents meted out differential treatment to same class of license holders by enabling only certain class of license holders to avail IGST benefits. This was because those who fulfilled the export obligations before importing the goods were denied the opportunity to avail benefit of IGST exemption? | NA | IA NO.133990/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 23.08.2024 | DISMISSED |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 49 | GUJARAT | D | O | | 35809/2017 | 2017 | SLP (C) NO. 122/2018 | UNION OF INDIA & ANR. | M/S. MESSRS ALIDHARA TEXTILES LTD. | HIGH COURT OF GUJARAT AT AHMEDABAD SCA-20125-2016 DT. 28.06.2017 | NA | SLP CC 18214/2017 raising identical issues pending<br>Whether quashing of Show Cause Notice by the Hon'ble High Court on the ground of delay in adjudication was proper in view of the fact that the case was transferred to "Call Book" in line with the CBEC instructions under the statutory provisions? | NA | IA No. 63084/2018 - I/A FOR PERMISSION TO URGE ADDITIONAL GROUNDS | 27.08.2024 | DISPOSED OFF |
| 50 | LUDHIANA CGST | D | E | | 4930/2023 | 2023 | SLP (C) NO.4085/2023 | PRINCIPAL COMMISSIONER, LUDHIANA AND ORS. | JCBL LIMITED | PUNJAB HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-8923-2020 05-08-2022 | NA | NA | NA | NA | 27.08.2024 | DISPOSED OFF |
| 51 | SURAT | D | S | | 26981/2018 | 2018 | SLP (C) NO. 22971/2018 | UNION OF INDIA & ANR. | M/S. SHIVAKURPA PROCESSORS PVT. LTD.AND ORS. | HON'BLE HIGH COURT OF GUJARAT ORDER DT. 28.11.2017 | RS. 276/52/2018-CX.8A | THE ISSUE INVOLVED IS WHETHER THE HON'BLE HIGH COURT IS CORRECT IN HOLDING THAT THE CONCEPT OF CALL BOOK IS CONTRARY TO THE STATOR MANDATE AND THERE IS NO POWER VESTED IN THE CBEC TO ISSUE SUCH INSTRUCTIONS UNDER ANY STATUTORY PROVISON. | RS. 1,59,68000 | NA | 27.08.2024 | DISPOSED OFF |
| 52 | CHANDIGARH | D | O | | 42163/2018 | 2018 | SLP(C) NO. 5759/2019 | UNION OF INDIA & ORS. | M/S. GPI TEXTILES LIMITED | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-10530-2017 DT. 02-08-2018 | NA | Indirect Taxes Matters : Interpretation of the Central Excise Act & the rules | NA | NA | 27.08.2024 | DISPOSED OFF |
| 53 | DELHI WEST | P | E | | 36036/2024 | 2024 | SLP (C) NO.18870/2024 | M/S PVR INOX LIMITED (SUCCESSOR OF M/S SATYAM CINEPLEXES LIMITED) | COMMISSIONER, CGST, DELHI WEST COMMISSIONERATE | DELHI HIGH COURT OF DELHI AT NEW DELHI WP(C)-10738-2024 05-08-2024 | NA | NA | NA | IA NO.183169/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGEMNT | 27.08.2024 | DISMISSED |
| 54 | NOIDA | P | C | | 25023/2019 | 2019 | SLP (C) NO.18452/2019 | KAMLESH RATNASHI SONAGELA | THE COMMISSIONER OF CUSTOMS | UTTAR PRADESH HIGH COURT OF JUDICATURE AT ALLAHABAD WT-652-2019 27-05-2019 | NA | NA | NA | FOR ADMISSION AND IR | 27.08.2024 | DISPOSED OFF |
| 55 | CUSTOMS EXPORT IGI AIRPORT, DELHI | D | C | | 16800/2020 | 2020 | NA | UNION OF INDIA & ORS. | M/S. MAALVIKA IMPEX INDIA | HIGH COURT OF DELHI AT NEW DELHI WP(C)-2190-2018 DT. 05-08-2019 | NA | Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations | NA | FOR ADMISSION and I.R. and IA No.83220/2020-CONDONATION OF DELAY IN FILING and IA No.83221/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 56 | JAMNAGAR (PREVENTIVE) CUSTOMS | D | C | | 19388/2022 | 2022 | SLP (C) NO.12582/2022 | THE ASSISTANT COMMISSIONER OF CUSTOMS GUJARAT AND ANR. | M/S RAJ EXIM MADURAI | TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS AT MADURAI WPMD-9811-2020 17-04-2021 | NA | NA | NA | FOR ADMISSION and I.R. and IA No.97576/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 57 | CHANDIGARH-I | D | E | | 28955/2015 | 2015 | SLP(C). 29370/2015 ..CC 18091/2015 | CCE, CHANDIGARH-I | M/S. P.A. TIME INDUSTRIES (UNIT-II) | NA | 276/257/2015-C.8A | WHETHER A MANUFACTURER IS REQUIRED TO REVERSE/ PAY THE AMOUNT EQUIVALENT TO THE CENVAT CREDIT TAKEN BY HIM IN RESPECT OF INPUTS AND CAPITAL GOODS WHICH ARE PROVED TO HAVE BEEN USED IN THE MANUFACTURE OF GOOS WHICH ARE EXEMPTED FROM EXICSE DUTY, IN VIEW OF THE PROVISIONS OF RULE 6(I) OF CENVAT CREDIT RULES, 2014 WHICH PROVIDE THAT NO CREDIT CAN BE TAKEN RESPECT OF INPUTS WHICH ARE USED IN THE MANUFACTURE EXEMPTED GOODS | 1.28 CRORES | NA | 29.08.2024 | DISMISSED |
| 58 | BANGALORE-I | D | E | | 22459/2016 | 2016 | CA NO.1101/2019 SLP(C)...CC 14301/2016 | PRINCIPAL COMMISSIONER OF CENTRAL EXCISE | M/S. SREE MUGAMBIGAI ALUMINIUM | NA | NA | INDIRECT TAXES MATTERS - INTERPRETATION OF CENTRAL EXCISE ACT & THE RULES | NA | NA | 29.08.2024 | disposed off |
| 59 | NA | D | E | | 22451/2016 | 2016 | CA NO.1099/2019 SLP(C)...CC 14344/2016 | CCE, | M/S. POWER CONTROL EQUIPMENTS | NA | NA | NA | NA | WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND OR | 29.08.2024 | disposed off |
| 60 | BANGALORE-III | D | E | | 29485/2016 | 2016 | CA NO.1100/2019 SLP (C) NO. 28832/2016 | CCE, BANGALORE-III | M/S. LOTUS POWER GEARS (P) LTD. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 61 | VADODARA-II | D | E | | 27068/2015 | 2015 | CA NO.6652/2018 | UNION OF INDIA AND ORS | INDSUR GLOBAL LTD. | GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-3344-2014 27-11-2014 | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 62 | SILVASSA | D | E | | 28322/2019 | 2019 | SLP (C) NO.22485-22486/2019 | THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS AND SERVICE TAX SILVASSA | SHANTI ENGINEERING | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 63 | MYSORE | D | E | | 5977/2022 | 2022 | SLP (C) NO.4911/2022 | THE COMMISSIONER OF CENTRAL GST AND CENTRAL EXCISE | ADHIKARI ENGINEERING | KARNATAKA HIGH COURT OF KARNATAKA AT BENGALURU CEA-36-2019 19-03-2021 | NA | NA | NA | | 29.08.2024 | disposed off |
| 64 | MYSORE | D | E | | 6066/2022 | 2022 | SLP (C) NO.4247/2022 | THE PRINCIPAL COMMISSIONER OF CENTRAL TAX | SCHEVARAN LABORATORY PVT. LTD. | KARNATAKA HIGH COURT OF KARNATAKA AT BENGALURU CEA-65-2018 19-03-2021 | NA | NA | NA | | 29.08.2024 | disposed off |

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# LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF AUGUST, 2024
## (DECIDED CASES)

LIST-IA

| S.NO | COMMISSIONERATE | FIL. | CAT. | GST UIN | CASE DIARY NO. | YEAR | CA / SLP NO./YEAR | PETITIONER | RESPONDENT | CEGAT / HC ORDER NO. | BOARD'S REF. NO. | ISSUE INVOLVED | REVENUE INVOLVED (in CRORE) | CAUSE LIST/ TERMINAL LIST - REMARKS | DATE LAST LISTED (MM--DD--YY) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 65 | CHENNAI-III | D | E | | 34194/2015 | 2015 | SLP(C) NO. 32127/2015 CC 19750/2015 | UNION OF INDIA & ORS. | M/S. MALLADI DRUGS AND PHARMACEUTICALS LTD. | CESTAT ORDER NO. A/11787-11790/15 | 276/273/2015-CX.8A | ISSUE INVOLVED IN THIS IS WHETHER HON'BLE MADRAS HIGH COURT IS JUSTIFIED IN ALLOWING THE APPEAL TO THE PARTY WHEN THE ASSESSEE DEFAULTED IN MONTHLY PAYMENT OF DUTY AND FAILED TO DISCHARGE THE ENTIRE DUTY AMOUNT WITH INTERST AND ALSO USED THE CENVAT CREDIT FOR DISCHARGING THE DUTY WHICH IS NOT PERMISSIBLE BY LAW. | 56.7569 | NA | 29.08.2024 | disposed off |
| 66 | LUDHIANA | D | E | | 9091/2016 | 2016 | SLP(C) No. 010127 / 2016 SLP(C)...CC 6449/2016 | UNION OF INDIA & ORS. | M/S. AASTHA AUTO TECH P. (LTD) | NA | 276/04/2016-CX.8A | THE ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARIN THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXCISE RULES, 2002 IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE BEYOND THE RULE MAKING POWERS AND ARE EVEN OTHERWISE ULTRA VIRES TO THE CONSTITUTION AND IS IN VIOLATION OF ARTICLE 14 & 19 (1) (G) OF THE CONSTITUTION. | 7520944 | NA | 29.08.2024 | disposed off |
| 67 | GANDHINAGAR | D | E | | 28936/2015 | 2015 | SLP(C) NO. 28299/2015 CC 17377/2015 | UNION OF INDIA & ORS. | M/S. SHREEJI COATINGS PVT LTD. | HIGH COURT OF GUJARAT AT AHMEDABAD SCA-1177-2011 DATED 04.12.2014 | | ISSUE INVOLVED IN THIS CASE IS RELATED TO DEFAULT IN MONTHLY PAYMENT OF DUTY. THE ASSESSEE FAILED TO DISCHARGE THE ENTIRE DUTY AMOUNT WITH INTEREST ON OR BEFORE THE CUT OFF PERIOD. THEY ALSO USED THE CENVAT CREDIT FOR DISCHARGING THE DUTY | 38.32 | NA | NA | 29.08.2024 | disposed off |
| 68 | VADODARA | D | E | | 41422/2015 | 2015 | SLP(C) No. 033234 - 033247 / 2016 SLP(C)...CC 20569-20582/2016 | UNION OF INDIA AND ORS. | M/S. HARI ALLOYS PVT. LTD. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 69 | BHUBANESWAR-II | D | E | | 39022/2015 | 2015 | SLP(C) NO. 35257/2015 CC 21784/2015 | CCE, BHUBANESWAR-II | M/S. MAHANADI COAL FIELDS LTD. | INDIRECT TAXES MATTERS - MATTERS RELATING TO RECOVERY OF INDIRECT TAX DUE | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 70 | NA | D | E | | 39025/2015 | 2015 | CA NO.1045/2019 SLP(C)...CC 22327/2015 | THE COMMISSIONER OF CENTRAL EXCISE | M/S. A.R. METALLURGICALS (P) LTD. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 71 | AHMEDABAD-I | D | E | | 40676/2015 | 2015 | CA NO.7293/2018 SLP(C)...CC 22586/2015 | CCE, AHMEDABAD-I | M/S. RAJESH MALLEABLES LTD. | NA | 276/294/2015-CX.8A | WHETHER PROVISION OF RULE 8 (3A) OF THE CENTRAL EXCISE RULES, 2002, IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CRDIT, ARE VIOLATIVE OF ARTICLE 14 & 19 (1) (G) OF THE CONSTITUTION OF INDIA. | 24 LAKHS | WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND OR 1ST LISTING | 29.08.2024 | disposed off |
| 72 | Salem CGST Commissionerate | D | E | | 41420/2015 | 2015 | SLP(C) NO. 1232/2016 CC 229/2016 | CCE, CHENNAI-III | M/S. TITAN COMPANY LTD. | Madras High Court WP NO. 27363/2012 Dated 27.03.2015 | Challenging Rule 8(3A) of Central Excise Rules,2002. | 13859.31 | NA | NA | 29.08.2024 | disposed off |
| 73 | NA | D | E | | 2707/2016 | 2016 | SLP(C) No. 006735 - 006740 / 2016 SLP(C)...CC 3251-3256/2016 | COMMISSIONER OF CENTRAL EXCISE | M/S. A.R. METALLURGICALS PVT. LTD. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 74 | LUDHIANA | D | E | | 9666/2016 | 2016 | SLP(C) No. 011145 / 2016 SLP(C)...CC 7133/2016 | UNION OF INDIA & ORS. | M/S. NIAGARA METALS INDIA LTD. | HON'BLE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH ORDER DATED 20.08.2015. | 276/02/2016-CX.8A | THE ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARIN THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXCISE RULES, 2002 IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE BEYOND THE RULE MAKING POWERS AND ARE EVEN OTHERWISE ULTRA VIRES TO THE CONSTITUTION AND IS IN VIOLATION OF ARTICLE 14 & 19 (1) (G) OF THE CONSTITUTION. | 6122878 | NA | 29.08.2024 | disposed off |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 75 | JALANDHAR | D | E | | 11647/2016 | 2016 | SLP(C) NO. 14547/2016 CC 8605/2016 | UNION OF INDIA & ORS. | M/S. KAPSONS INDUSTRIES LTD. | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-4804-2015 DATED 20.08.2015 | THE ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARING THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXICSE RULES, 2002, IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT | RS. 5,53,37,155 | 45415 | ISSUE NOTICE & TAG WITH RECOVERY OF BALANCE AMOUNT STAYED | 29.08.2024 | disposed off |
| 76 | DELHI-I | D | E | | 21554/2017 | 2017 | CA NO. 11183-11184/2017 | UOI | M/S. SPACE TELELINK LTD. | HON'BLE HIGH COURT OF DELHI ORDER DATED 08.03.2017 | THE ISSUE INVOLVED IS WRONG UTILIZATION OF CENVAT CREDIT DUE TO CONTRAVENTIO N OF RULE 8 (3A) OF CENTRAL EXCISE, RULES, 2002. | RS. 29,901557 | 45415 | DELAY CONDONED. TWO WEEKS' TIME IS GRANTED TO THE COUNSEL FOR THE APPELLANT TO FILE AD-VALOREM COURT FEE. AS PRAYED, TWO WEEKS' TIME IS GRANTED TO THE COUNSEL FOR THE RESPONDENTS TO FILE COUNTER AFFIDAVIT. | 29.08.2024 | disposed off |
| 77 | FARIDABAD-I | D | E | | 13884/2016 | 2016 | SLP (C) NO. 27542/2016 SLP(C)...CC 13996/2016 | UNION OF INDIA & ORS. | M/S. SPAN AUTOTECH PRIVATE LTD. | HON'BLE HIGH COURT OF RJ ORDER DATED 20.08.2015 | 276/50/2016-CX.8A | THE ISSUE IN BRIEF IS THAT WHETHER PROVISIONS OF RULE 8(3A) OF THE CENTRAL EXCISE RULES, 2002 IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE VIOLATIVE OF ARTICLE 14& 19 (1) (G) OF THE CONTITUTION OF INDIA. | RS. 173.02 LAKHS | NA | 29.08.2024 | disposed off |
| 78 | DELHI-I | D | E | | 6152/2017 | 2017 | SLP(C) No. 017752 - 017753 / 2017 | CCE, DELHI-I | M/S. SINHAL METAL INDUSTRIES LTD. | HON'BLE HIGH COURT OF ALLAHABAD ORDER DATED 04.11.2016 | THE ISSUE INVOLVED IOS WHETHER WRONG UTILIZATION OF CENVAT CRDIT DUE TO CONTRAVENTIO N OF RULE 8 (3A) FO CENTRAL EXCISE RULES, 2002. | 86.3 | 45415 | ISSUE NOTICE & TAG WITH RECOVERY OF BALANCE AMOUNT STAYED | 29.08.2024 | disposed off |
| 79 | VAPI | D | E | | 30937/2019 | 2019 | CA NO.7733/2019 SLP (C) 22952/2019 | CCE, VAPI | M/S. SEJAL GLASS LTD. | HIGH COURT OF JUDICATURE AT BOMBAY CEA-7-2019 DT. 10-06-2019 | NA | Indirect Taxes Matters : Interpretation of the Central Excise Act & the rules | NA | FOR ADMISSION AND I.R. AND IA NO. 146680/2019 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | disposed off |
| 80 | LUDHIANA | D | E | | 10256/2016 | 2016 | SLP(C) NO. 12787/2016 | UNION OF INDIA | M/S. R.K. MACHINE TOOLS LTD. | CEA NO. 943/2010, PUNJAB & HARYANA HIGH COURTS' ORDER DATED 08.11.2010 | "(I) WHETHER THE MANDATORY NATURE OF PENALTY THE COMPOUNDED LEVY SCHEME FOR DELAY IN PAYMENT OF DUTY. | 18658.33 | NA | NA | 29.08.2024 | disposed off |
| 81 | LUDHIANA | D | E | | 10259/2016 | 2016 | CA NO.11769/2016 SLP(C)...CC 7292/2016 | UNION OF INDIA & ORS. | M/S. DHANJAL ENGINEERS. | NA | 276/01/2016-CX.8A | THE ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARIN THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXCISE RULES, 2002 IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE BEYOND THE RULE MAKING POWERS AND ARE EVEN OTHERWISE ULTRA VIRES TO THE CONSTITUTION AND IS IN VIOLATION OF ARTICLE 14 & 19 (1) (G) OF THE CONSTITUTION. | RS. 69,18581 | NA | 29.08.2024 | disposed off |
| 82 | FARIDABAD-I | D | E | | 12573/2016 | 2016 | SLP (C) NO. 27543/2016 SLP(C)...CC 14621/2016 | UNION OF INDIA & ORS. | M/S. S.D. ENGINEERSTECH PVT. LTD. | CESTAT ORDER NO. 41842/2015 DATED 29.12.2015 | 276/51/2016-CX.8A | THE ISSUE IN BRIEF IS THAT WHETHER PROVISIONS OF RULE 8(3A) OF THE CENTRAL EXCISE RULES, 2002 IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE VIOLATIVE OF ARTICLE 14& 19 (1) (G) OF THE CONTITUTION OF INDIA. | 770.76 LAKHS | NA | 29.08.2024 | disposed off |
| 83 | CHENNAI-III | D | E | | 35815/2016 | 2016 | SLP(C) NO.36345/2016 ...CC 23064/2016 | CCE, CHENNAI-III | M/S. THE STAR DRUGS & RESEARCH LABS LTD. | TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS CMA-897-2016 06-06-2016 | NA | NA | NA | NA | 29.08.2024 | disposed off |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 84 | DELHI-I | D | E | | 21560/2017 | 2017 | C.A. No. 010672 / 2017 | CCE, DELHI-I | M/S. SANDHU AUTO INDUSTRIES | HON'BLE HIGH COURT OF DELHI ORDER DATED 08.03.2017 | THE ISSUE INVOLVED IS WRONG UTILIZATION OF CENVAT CREDIT DUE TO CONTRAVENTIO N OF RULE 8 (3A) OF CENTRAL EXCISE, RULES, 2002. | RS. 232831 | NA | NA | 29.08.2024 | disposed off |
| 85 | NASHIK | D | E | | 46666/2018 | 2018 | C.A. No. 001065 / 2019 SLP (C) NO.1167/2019 / CA NO. 1065/2019 | CCE NASHIK | M/S NASHIK FORGE PVT. LTD. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 86 | GST SURAT | D | E | | 8/2018 | 2018 | C.A. No. 002258 / 2018 | GST, SURAT | M/S. METRO SECURITY SERVICES THR. ITS DIRECTOR | HON'BLE HIGH COURT OF GUJARAT ORDER DT. 13.07.2017 | THE ISSUE INVOLVED IS WHETHER THE OPTION TO PAY REDUCED PENALTY OF 25% UNDER SECTION 78 OF THE FINANCE ACT, 1994 CAN BE ALLOWED BY APPELLATE AUTHORITY. | RS.47,85,269 | 43417 | LEAVE GRANTED | 29.08.2024 | disposed off |
| 87 | GANDHINAGAR CGST | D | E | | 13023/2021 | 2021 | NA | THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE | ASHOK J. PATEL DY. MANAGER M/S RATNAMANI METALS AND TUBES LTD. | NA | NA | NA | NA | FOR ADMISSION and I.R. and IA No.80583/2021- CONDONATION OF DELAY IN FILING and IA No.80586/2021- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 88 | MYSURU CGST | D | E | | 10230/2021 | 2021 | SLP (C) NO.6977/2021 | UNION OF INDIA AND ORS | M/S LC INFRA PROJECTS PVT. LTD | HIGH COURT OF KARNATAKA AT BENGALURU WA-188-2020 DATED 03-03-2020 | NA | NA | NA | FOR ADMISSION and I.R. and IA No.61885/2021- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 89 | RANCHI | D | E | | 10551/2021 | 2021 | SLP (C) NO.8370/2021 | UNION OF INDIA AND ORS. | MAHADEO CONSTRUCTION CO. | NA | NA | NA | NA | FOR ADMISSION and I.R. | 29.08.2024 | DISPOSED OFF |
| 90 | RANCHI CGST | D | E | | 21608/2023 | 2023 | NA | THE UNION OF INDIA | R.K. TRANSPORT PRIVATE LIMITED | JHARKHAND HIGH COURT OF JHARKHAND AT RANCHI WPT-1404-2020 16-02-2022 | NA | NA | NA | IA No.119372/2023- CONDONATION OF DELAY IN FILING and IA No.119373/2023- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 91 | GANDHIDHAM | D | E | | 19737/2021 | 2021 | SLP (C) NO.13431/2021 | UNION OF INDIA AND ORS | M/S BRITANNIA INDUSTRIES LTD. | HIGH COURT OF GUJARAT AT AHMEDABAD SCA-15473-2019 DATED 11-03-2020 | NA | NA | NA | FOR ADMISSION AND IR | 29.08.2024 | DISPOSED OFF |
| 92 | VADODARA-I | D | E | | 23692/2023 | 2023 | SLP © NO.16560/2023 | UNION OF INDIA AND ORS. | M/S SE FORGE LIMITED | GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-16056-2022 03-02-2023 | NA | NA | NA | | 29.08.2024 | DISPOSED OFF |
| 93 | GHANDIDHAM/ KUTCH CGST | D | E | | 20417/2022 | 2022 | SLP (C) NO.12588/2022 | COMMISSIONER OF GST | M/S IPCA LABORATORIES LTD. | GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD CA-638-2021 18-02-2022 | NA | NA | NA | FOR ADMISSION and I.R. and IA No.97647/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 94 | VADODARA | D | E | | 41419/2015 | 2015 | C.A. No. 007317 / 2018 SLP(C)...CC 1/2016 | UNION OF INDIA & ORS. | M/S. SRI BALAJI METTALICKS PVT.LTD. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 95 | JALANDHAR | D | E | | 9095/2016 | 2016 | SLP (C) NO. 10126/2016 SLP(C)...CC 6149/2016 | UNION OF INDIA & ORS. | M/S. GANDHI SAFE AND ALLIED INDUSTRIES LTD. | CESTAT ORDER NO. 43/2014 DATED 19.11.2014 ORDER NO. 20420/2014 DATED 28.03.2014 | 276/05/2016-CX.8A | THE ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARING THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXICSE RULES, 2002, IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE BEYOND THE RULE MAKING POWERS AND ARE EVEN OTHERWISE ULTRA VIRES TO THE CONSTITUTION AND IS IN VIOLATION OF ARTICLE 14 & 19 (I) (G) OF THE CONSTITUTION. | RS. 26,60893 | NA | 29.08.2024 | disposed off |

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# LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF AUGUST, 2024
## (DECIDED CASES)

LIST-IA

| S.NO | COMMISSIONERATE | FIL. | CAT. | GST UIN | CASE DIARY NO. | YEAR | CA / SLP NO./YEAR | PETITIONER | RESPONDENT | CEGAT / HC ORDER NO. | BOARD'S REF. NO. | ISSUE INVOLVED | REVENUE INVOLVED ` (in CRORE) | CAUSE LIST/ TERMINAL LIST - REMARKS | DATE LAST LISTED (MM--DD--YY) | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 96 | JALANDHAR | D | E | | 9659/2016 | 2016 | SLP (C) NO.11156/2016 SLP(C)...CC 7153/2016 | UNION OF INDIA & ORS. | M/S. JAGTESHWARI STEELS | CESTAT ORDER NO. ST/A/52914/2015-SM(BR) DATED 17.09.2015 | 276/06/2016-CX.8A | THE ISSUE IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARING THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXCISE RULES, 2002, IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE BEYOND THE RULE MAKING POWER AND ARE EVEN OTHERWISE ULTRA VIRES TO THE CONSTITUTION AND IS IN VIOLATION OF ARTICLE 14 & 19 (1) (G) OF THE CONSTITUTION. | 25.43,464 | NA | 29.08.2024 | disposed off |
| 97 | NA | D | E | | 32216/2015 | 2015 | SLP(C) . 30593-30594/2015 ..CC 18900-18901/2015 | UNION OF INDIA & ORS. | M/S. SVM AUTO PRODUCTS | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 98 | JALANDHAR | D | E | | 9667/2016 | 2016 | SLP(C) NO. 11772/2016 CC 7596/2016 | UNION OF INDIA & ORS. | M/S. KAPSONS INSULATIONS PVT. LTD. | CESTAT ORDER NO. 21845-21850/2015 | THE ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARIN THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXCISE RULES, 2002 IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE | 9,97,11713 | 45415 | ISSUE NOTICE & TAG WITH RECOVERY OF BALANCE AMOUNT STAYED | 29.08.2024 | disposed off |
| 99 | CHANDIGARH-II | D | E | | 10257/2016 | 2016 | SLP(C). NO.11771/2016 ..CC 7527/2016 | UNION OF INDIA & ORS. | M/S. PARABOLIC DRUGS LTD. | HON'BLE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH ORDER DATED 20.08.2015. | 276/368/2015-CX.8A | THE ISSUE INVOLVED IS THAT WHETHER PROVISIONS OF RULE 8 (3A) OF THE CENTRAL EXCISE RULES, 2002, IS SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE VIOLATIVE OF ARTICLE 14 & 19 (I) (G) OF THE CONSTITUTION OF INDIA. | 58.59 CRORE | NA | 29.08.2024 | disposed off |
| 100 | ,JAMNAGAR PREV | D | C | | 38389/2019 | 2019 | C.A. No. 009105 / 2019 | CC, PREC ,JAMNAGAR | M/S. SURAJ RECYCLING PVT. LTD. | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1353-2018 dt. 14-12-2018 | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | 44271 | DELAY CONDONED, LEAVE GRANTED | 29.08.2024 | DISPOSED OFF |
| 101 | JAMANGAR PREV | D | C | | 38388/2019 | 2019 | C.A. No. 009194 / 2019 | CC, PREV JAMNAGAR | M/S. M/S HARIA OVERSEAS | HIGH COURT OF GUJARAT AT AHMEDABA TA-1352-2018 DT. 19-12-2018 | Indirect Taxes Matters : Interpretation of other notification under Customs Act | | 44271 | LEAVE GRANTED, DELAY CONDONED & TAG WITH SLP(C) Diary No.38389 of 2019 | 29.08.2024 | DISPOSED OFF |
| 102 | JAMNAGAR | D | C | | 38394/2019 | 2019 | CA NO.9187/2019 | CC, PREV, JAMNAGAR | M/S. MAHESHWARI OVERSEAS | HON'BLE HIGH COURT OF GUJARAT AT AHMEDABAD DT. 19.12.2018 | 276/30/2019-CX.8A | THE ISSUE INVOLVED IS WHETHER THE HON'BLE CESTAT IS CORRECT IS ALLOWING THE CLEARANCE OF FOUNDRY SCRAP BEYOND THE RATIO/NORMS OF SCRAP LAID DOWN BY THE NORMS COMMITTEE AND IN CONTRAVENTION TO THE PROVISIONS OF NOTFN. NO. 52/2003-CUS DT. 31.03.2003. | RS. 38,61,354 | FOR ADMISSION AND I.R. AND IA NO. 176844/2019 COD IN FILING | 29.08.2024 | DISPOSED OFF |
| 103 | JAMNAGAR | D | C | | 38397/2019 | 2019 | CA NO.9186/2019 | CC, PREV, JAMNAGAR | M/S. SHREE KRISHNA ENTERPRISE | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1351-2018 DT. 19-12-2018 | NA | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | IA NO. 177236/2019 EXEMPTION FROM FILING FILING C/C OF HE IMPUGNGED JUDGMENT AND IA NO. 177235/2019 COD IN FILING APPEAL | 29.08.2024 | DISPOSED OFF |
| 104 | RAJKOT | D | C | | 38484/2019 | 2019 | CA NO.9188/2019 | COMMISSIONER OF CUSTOMS (PREVENTIVE) | M/S. SIGMA RECYCLING INDUSTRIES | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1349-2018 DT.14-12-2018 | NA | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | FOR ADMISSION and I.R. and IA No.177234/2019-CONDONATION OF DELAY IN FILING and IA No.177239/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 105 | JAMNAGAR | D | C | | 38486/2019 | 2019 | CA NO.9190/2019 | CC,JAMNAGAR | M/S. MERIDIAN IMPEX | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1355-2018 DT. 19-12-2018 | NA | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | FOR ADMISSION AND I.R. AND IA NO. 174709/20149 COD IN FILING | 29.08.2024 | DISPOSED OFF |
| 106 | JAMNAGAR | D | C | | 38515/2019 | 2019 | CA NO.9191/2019 | CC,JAMNAGAR | M/S. STERLING ENTERPRISE | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1358-2018 DT. 19-12-2018 | NA | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | FOR ADMISSION AND I.R. AND IA NO. 174709/2019 COD IN FILING | 29.08.2024 | DISPOSED OFF |

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# LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF AUGUST, 2024
## (DECIDED CASES)

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 107 | JAMANGAR PREV | D | C | | 39402/2019 | 2019 | C.A. No. 009192 / 2019 | CC, JAMNAGAR | M/S. STERLING ENTERPISE | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1356-2018 DT. 19-12-2018 | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | 44271 | LEAVE GRANTED, DELAY CONDONED & TAG WITH SLP(C) Diary No.38389 of 2019 | 29.08.2024 | DISPOSED OFF |
| 108 | JAMNAGAR | D | C | | 38411/2019 | 2019 | CA NO.228/2020 | CC, PREV JAMNAGAR | M/S. AMBICA RECYCLING | HIGH COURT OF GUJARAT AT AHMEDABAD TA-1346-2018 DT. 19-12-2018 | 276/22/2019-CX.8A | WHETHER THE HON'BLE CESTAT IS JUSTIFIED IN ATTRIBUTING THE CONCLUSION THAT THE CBEC CIRCULAR NO. 62/2001 CUS DT. 12.11.2001 IS CONTRARY TO THE PRINCIPLE OF LAW LAID DOWN IN RELATION TO THE MEANING OF MANUFACTURE HELD BY JUDICIARY IN A SERIES OF CASES. | RS. 7,87,17,956, | FOR ADMISSION AND I.R. AND IA NO. 198891/2019 COD IN FILING AND IA NO. 198894/2019 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA NO. 198893/2019 COD IN REFILING/ CURING THE DEFECTS | 29.08.2024 | DISPOSED OFF |
| 109 | RAJKOT | D | C | | 38414/2019 | 2019 | CA NO.9189/2019 | CC, PREV, RAJKOT | M/S. VISHAL IMPEX | CC, HIGH COURT OF GUJARAT AT AHMEDABAD TA-1348-2018 dt. 19-12-2018 | NA | Indirect Taxes Matters : Interpretation of other notification under Customs Act | NA | FOR ADMISSION AND I.R. AND IA NO. 174576/2019 COD IN FILING AND IA NO. 174577/2019 EXEMPTION FROM FILING C/C OF T HE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 110 | AGRA | D | E | | 38649/2016 | 2016 | SLP(C).NO. 37979/2016 ..CC 23506/2016 | UNION OF INDIA & ORS. | M/S. A.T.V. PROJECTS INDIA LTD. | NA | 276/220/2016-CEX.8A | THE ISSUE INVOLVED IS DEFAULT IN PAYMENT OF CENTRAL EXCISE DUTY IN CONTRAVENTION OF RULE 8(3A) OF CENTRAL RULES, 2002. | 2.31 CRORES | NA | 29.08.2024 | disposed off |
| 111 | AHMEDABAD SOUTH | D | E | | 41640/2019 | 2019 | CA NO.9445/2019 | UNION OF INDIA & ORS. | M/S. VARUN VIJAY GUPTA | HIGH COURT OF GUJARAT AT AHMEDABAD SCA-7904-2018 DT. 24-07-2019 | NA | Indirect Taxes Matters : Interpretation of the Central Excise Act & the rules | NA | FOR ADMISSION AND I.R. AND IA NO. 187114/2019 COD IN FILING AND IA NO. 187119/2019 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | disposed off |
| 112 | INDORE | D | S | | 1444/2019 | 2019 | CA NO. 1609/2019 SLP(C) NO. 4499/2019 | CST, INDORE | M/S. AGYA AUTO LTD. | HIGH COURT OF M.P AT INDORE CEA-26-2017 DT. 02-02-2018 | Indirect Taxes Matters : Interpretation of the Central Excise Act & the rules | NA | NA | NA | 29.08.2024 | disposed off |
| 113 | SILVASA | D | S | | 33004/2015 | 2015 | SLP(C) NO. 9473/2016 CC 20130/2015 | COMMISSIONER OF CENTRAL EXCISE AND ORS. | M/S. PRECISON FASTENERS LTD. & ANR. | NA | 276/7/2015-CX.8A | ISSUE INVOLVED IN THIS CASE IS RELATED TO DEFAULT IN MONTHLY PAYMENT OF DUTY. THE ASSESSEE FAILED TO DISCHARGE THE ENTIRE DUTY AMOUNT WITH INTEREST ON OR BEFORE THE CUT OFF PERIOD. THEY ALSO USED THE CENVAT CREDIT FOR DISCHARGING THE DUTY WHICH IS NOT PERMISSIBLE BY LAW. CENVAT CREDIT CAN BE BE USED FOR PAYMENT ONLY AFTER THE OUTSTANDING AMOUNT IS PAID ALONG WITH INTEREST.(UNDER THE PROVISIONS OF RULE 8(3A) OF THE CENTRAL EXCISE RULES.2002) | 1.83 CRORE | NA | 29.08.2024 | disposed off |
| 114 | ROURKELA | D | S | | 41245/2015 | 2015 | C.A. No. 007315 / 2018 SLP(C)...CC 22668/2015 | CCE, ROURKELA | M/S. CHARIOT CEMENT COMPANY AND ANR. | NA | NA | NA | NA | NA | 29.08.2024 | disposed off |
| 115 | NA | D | S | | 41421/2015 | 2015 | CA NO.7318/2018 SLP(C)...CC 22580/2015 | COMMISSIONER OF CENTRAL EXCISE CUSTOMS AND SERVICE TAX BHUBANESHWAR | M/S. SARVESH REFRACTORIES LTD. | HON'BLE GUJARAT HIGH COURT ORDER DATED 11.08.2015 | NA | NA | NA | WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND OR 1ST LISTING | 29.08.2024 | disposed off |
| 116 | ROHTAK | D | S | | 7546/2016 | 2016 | SLP(C) NO. 7559/2016 CC 4496/2016 | UNION OF INDIA & ANR. | M/S SANDLEY INDUSTRIES | HON'BLE HIGH COURT OF PUNJAB AND HARYANA, CHANDIGHARH DT. 20.08.2015 | THE ISSUE IN BRIEF IS THAT WHETHER PROVISIONS FO RULE 8 (3A) OF THE CENTRAL EXCISE RULES, 2002, IS SO FAR AS THEY PHOHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE VIOLATIVE OF ARTICLE 14 & 19 (I) (G) OF THE CONSTITUION OF INDIA. | 2.17 CRORE | 45415 | ISSUE NOTICE & TAG WITH RECOVERY OF BALANCE AMOUNT STAYED | 29.08.2024 | disposed off |
| 117 | VAPI, DAMAN | D | S | | 31151/2019 | 2019 | CA NO.7734/2019 SLP(C) No. 23361/2019/C.A. No. 007734 / 2019 | CST, VAPI DAMAN | M/S TWENTY FIRST CENTURY WIRE RODS LTD. | HIGH COURT OF JUDICATURE AT BOMBAY CEA-4-2019 DT. 10-06-2019 | Indirect Taxes Matters : Interpretation of the Central Excise Act & the rules | | na | LEAVE GRANTED & TAG WITH CA NO. 6652/2018 | 29.08.2024 | disposed off |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 118 | CUSTOMS EXPORT IGI AIRPORT, DELHI | D | S | | 14412/2020 | 2020 | NA | UNION OF INDIA & ORS. | M/S. MADINA (UZ) IMPEX | HIGH COURT OF DELHI AT NEW DELHI WPC-9173-2017 dt. 05-08-2019 | NA | Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations | NA | FOR ADMISSION and I.R. and IA No.73754/2020-CONDONATION OF DELAY IN FILING and IA No.73755/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 29.08.2024 | DISPOSED OFF |
| 119 | IGI AIRPORT NEW DELHI | D | C | | 22210/2019 | 2019 | SLP (C) NO. 14603/2019 | UNION OF INDIA ORS. | M/S. ZHINET BANU NAZIR | HIGH COURT OF DELHI AT NEW DELHI WPC-4606-2018 DT. 17-05-2019 | NA | Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations | NA | NA | 29.08.2024 | DISPOSED OF |
| 120 | DRI SILIGURI | D | E | NA | 31206/2024 | 2024 | SLP(Crl) No. 011809 / 2024 | UNION OF INDIA | ABDUL RASHID CHOUDHURY @ ABDUL RASHID | WEST BENGAL HIGH COURT OF CALCUTTA CIRCUIT BENCH AT JALPAIGURI CRM (NDPS)-79-2024 15-03-2024 | NA | NA | NA | IA FOR COD IN FILING | 30.08.2024 | DELAY CONDONED. DISPOSED OFF |
| 121 | SURAT | D | S | | 21633/2018 | 2018 | SLP NO.19751/2024 | UNION OF INDIA AND ANR | M/S. MAHALAXMI FIBERS PRIVATE LTD. | HON'BLE HIGH COURT OF GUJARAT ORDER DT. 28.11.2017 | 276/52/2018-CX.8A | THE ISSUE INVOLVED IS WHETHER THE HON'BLE HIGH COURT IS CORRECT IN HOLDING THAT THE CONCEPT OF CALL BOOK IS CONTRARY TO THE STATOR MANDATE AND THERE IS NO POWER VESTED IN THE CBEC TO ISSUE SUCH INSTRUCTIONS UNDER ANY STATUTORY PROVISON. | RS. 2,01,78514 | NA | 27.08.2024 | DISPOSED OFF |
| 122 | JALANDHAR | D | O | 224/16 | 9658/2016 | 2016 | SLP(C) NO. 11154/2016 CC 7136/2016 | UNION OF INDIA & ORS. | M/S. KAPSONS INDUSTRIES LTD. | HON'BLE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH ORDER DATED 20.08.2015. | 276/08/2016-CX.8A | THE ISSUE IN THIS CASE IS WHETHER HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH IS RIGHT IN DECLARING THE PROVISIONS OF RULE 8 (3A) OF CENTRAL EXCISE RULES, 2002, IN SO FAR AS THEY PROHIBIT THE ASSESSEE FROM UTILIZING CENVAT CREDIT, ARE BEYOND THE RULE MAKING POWER AND ARE EVEN OTHERWISE ULTRA VIRES TO THE CONSTITUTION AND IS IN VIOLATION OF ARTICLE 14 & 19 (1) (G) OF THE CONSTITUTION. | NA | NA | 09.07.2024 | DISPOSED OFF |

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