Government of India

विधि कार्य निदेशालय DIRECTORATE OF LEGAL AFFAIRS
केन्द्रीयअप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
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To,

1 . सभी प्रधान मुख्यआयुक्त /मुख्यआयुक्त सी जीएस टी एवं सीमा शुल्क, सभी प्रधान महानिदेशक/ महानिदेशक, आसूचना निदेशालय एवं जी एस टी इंटेलिजेंस.

2. संयुक्त सचिव (समीक्षा) / आयुक्त (विधि), सी.बी.आई.सी., हुडको विशाला बिल्डिंग, भीकाजी कामा प्लेस, नईदिल्ली -110066

Subject: Monthly Report of cases heard/decided in the Hon'ble Supreme Court in the Month of December, 2024-reg.

महोदय /महोदया,

Please find enclosed two lists of cases decided/heard by the Hon'ble Supreme Court during the month of **December, 2024**. List I-A contains cases decided during the month and List II-A contains cases heard during the month but pending for decision.

2 . Total 225 cases were heard during December, 2024 out of which 53 cases (List-IA) were decided and 172 cases (List-IIA) remained pending as on 31.12.2024. The outcome of 53 decided cases in December, 2024 is as under:

Party Appeals during/upto December, 2024											
Allowed/ Allowed With Direction		Disposed Off		Dismissed							
				On Delay		On Merit		On Technicality		Without Any Remark	
During Dec, 2024	Upto Dec, 2024	During Dec, 2024	Upto Dec, 2024	During Dec, 2024	Upto Dec, 2024	During Dec, 2024	Upto Dec, 2024	During Dec, 2024	Upto Dec, 2024	During Dec, 2024	Upto Dec, 2024
0	31	2	51	0	2	9	71	0	15	0	0
Department Appeals during/upto December, 2024											
0	7	5	337	22	47	15	94	0	3	0	0

Complete orders in respect of the cases decided during the month as per List-IA may be obtained from the Supreme Court Website- www.sci.gov.in.

3. The success rate for Department in Party's Appeals and Department's Appeals during December, 2024 is 81.82% and 11.90% respectively.

4. The success rate for Department in Party's Appeals and Department's Appeals during 2024-25 upto December, 2024 is 51.76% and 70.49% respectively.

5. During the month following 22 cases were dismissed on the ground of delay in filing the Civil Appeal/SLP(Civil):

S. No.	Case Dairy No.	Case Title	Dismissed on	Commissionerate
1.	12812/2024	C.S.T. Service Tax Ahmedabad Vs. Quippo Energy Pvt. Ltd.	13.12.2024	CGST Ahmedabad
2.	8705/2021	Commissioner of Customs (Preventive) Vs. M/s Bajrang Expo.	12.12.2024	Customs (Prev.), Kolkata
3.	8710/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s Gold International	12.12.2024	Customs (Prev.), Kolkata
4.	8441/2021	Commissioner of Customs (Prev.) Vs. M/s Angel International	12.12.2024	Customs (Prev.), Kolkata
5.	*47794/2024	Union of India & Ors Vs. M/s AGC Networks Ltd.	06.12.2024	CGST Gandhinagar
6.	*44418/2024	Commissioner of Central Excise and ST Vs. M J Solanki	16.12.2024	CGST Bhavnagar
7.	*45281/2024	Commissioner of Central Excise and ST Bhavnagar Vs. D G Nakrani	16.12.2024	CGST Bhavnagar
8.	*54950/2024	Union of India Vs. Ajanta Soya Ltd.	16.12.2024	ACC Export Customs Delhi
9.	**5179/2021	Commissioner of Customs (Prev.) Kolkata Vs. M/s Supari Trading Corporation	12.12.2024	Customs (Prev.), Kolkata
10.	**29622/2021	Commissioner of Customs (Preventive) Vs. M/s Sweta Trading	12.12.2024	Customs (Prev.), Kolkata
11.	**3973/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s Vishal Traders	12.12.2024	Customs (Prev.), Kolkata
12.	**17365/2021	Commissioner of Customs (Preventive) Vs. M/s Ganapati Exim	12.12.2024	Customs (Prev.), Kolkata
13.	**29652/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s R.G. Overseas	12.12.2024	Customs (Prev.), Kolkata
14.	**12866/2022	Commissioner of Customs (Preventive) Vs. M/s Sandeep International	12.12.2024	Customs (Prev.), Kolkata

15.	**8434/2021	Commissioner of Customs (Preventive) Vs. M/s Shardha Traders	12.12.2024	Customs (Prev.), Kolkata
16.	**8435/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s Sukanya Traders	12.12.2024	Customs (Prev.), Kolkata
17.	**8444/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s Sherowali Vanijya Pvt. Ltd.	12.12.2024	Customs (Prev.), Kolkata
18.	**8709/2021	Commissioner of Customs (Preventive) Vs. M/s Soumen Das	12.12.2024	Customs (Prev.), Kolkata
19.	**8715/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s G.E. Corporation	12.12.2024	Customs (Prev.), Kolkata
20.	**8738/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s Gold International	12.12.2024	Customs (Prev.), Kolkata
21.	**14491/2021	Commissioner of Customs (Preventive) Kolkata Vs. M/s Kamlendu Mondal	12.12.2024	Customs (Prev.), Kolkata
22.	**20529/2021	Commissioner of Customs (Preventive) Vs. M/s Baba Traders	12.12.2024	Customs (Prev.), Kolkata

* Dismissed on the ground of delay as well as on Merit.
**Dismissed on the ground of delay as well as on low tax effect.

It needs to be noted that the Supreme Court takes delay adversely and condonation of delay should not be taken for granted. Legal matter needs to be dealt swiftly.

6. Certified copy of the cases shall be forwarded to the Commissionerate concerned on receipt from the Advocate on Record. In the meantime, concerned offices are requested to take required action as per Supreme Court order available online.

भवदीय,

संलग्नक: यथोपरि

(अरविंदर सिंह रंगा)
प्रधान आयुक्त