LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF DECEMBER, 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)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
1	AHMEDABAD CUSTOMS	D	C	NA	DIARY NO. 22504/2020	2020	NA	THE PRINCIPAL COMMISSIONER OF CUSTOMS	M/S. MESSERS LUBI INDUSTRIES LLP AND ORS.	HIGH COURT OF GUJARAT AT AHMEDABAD SCA-14109-2018 22-02-2019	NA	Indirect Taxes Matters : Import/Export Policy	NA	FOR ADDMISSION AND I.R. AND IA NO. 115216/2020 CONDONATION OF DELAY IN FILING	03.12.2024	08--10	N.VENKATARAMAN/ABHISHEK KR./ BHUVAN MISHRA/PARANTAP SINGH/ NAVANJAY MAHAPATRA/ SEEMA BENGANI	DISPOSED OFF (AS INFRUCTUOUS)
2	ICD TKD EXPORT DELHI	P	C	NA	DIARY NO.3309/2016	2016	SLP (C) NO. 33703/2016	M/S. S.N. OJHA	COMMISSIONER OF CUSTOMS	DELHI HIGH COURT OF DELHI AT NEW DELHI CUSA-2-2007 05-DATED 11-2015	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	APPLICATION FOR PERMISSION	03.12.2024	15--10	N.VENKATARAMAN/PRAVEENA GAUTAM/SANSRITI PATHAK/UDAI KHANNA/ CHITVAN SINGHAL	DISMISSED
3	AHMEDABAD-III	D	S	NA	DIARY NO.38752/2019	2019	CA NO.9507-9513/2019	CST, AHMEDABAD-III	M/S. BORSAD TOBACCO CO. PVT. LTD.	CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD EA-10483-2018 dt. 04-06-2019	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	IA No. 113896/2020 - DISMISSAL OF APPEAL	04.12.2024	15--43	NA	DISPOSED OFF
4	DRI DZU NEW DELHI	D	O	NA	DIARY NO.20079/2023	2023	SLP (CRL) NO.7749/2023	MINISTRY OF FINANCE AND ORS.	NEERAJ VARSHNEY	DELHIHIGH COURT OF DELHI AT NEW DELHIWPCRL-1252-202222-12-2022	NA	Whether the Hon'ble High Court ought to have appreciated the fact that the present case is not an ordinary case but a case of an organised syndicate of smuggling of foreign origin gold wherein the Respondent is one of the key members, with impunity and disregard for law?	NA	FOR ADMISSION and I.R. and IA No.116337/2023-CONDONATION OF DELAY IN FILING and IA No.116338/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	05.12.2024	13--10	SG/AISHWARYA BHATI/ARKAJ KUMAR/ SHANTNU SHARMA/ANNIRUDH SHARMA-(II)/ PADMESH MISHRA	DISPOSED OFF
5	GURUGRAM	P	E	NA	10668/2024	2024	SLP (C) NO.5988/2024	M/S MAERSK LINE INDIA PVT. LTD.	UNION OF INDIA AND ORS.	PUNJAB HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-4181-2024 23-02-2024	NA	Whether Respondents have erred in facts and law inholding that the employer-employee relation between the Petitioner and expat employees amounts to supply of service under the CGST Act when the same is specifically exclusion foam the scope of supply under Schedule III of the CGST Act.	NA	FOR ADMISSION and IA No.60650/2024-EXEMPTION FROM FILING O.T. and IA No.60647/2024-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	05.12.2024	13--29	S.DWARAKANATH/ RUPESH KUMAR/ UDIT DEDIA/ NAVANJAY MAHAPATRA/ (C/A) MANVI SHARMA	DISPOSED OFF
6	BHIWANDI	D	E	NA	44459/2024	2024	NA	ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)	MICHELIN INDIAN PRIVATE LIMITED	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai FO-85235-2024 29-02-2024	NA	FO/A/85235-85250/2024-EX [DB] dated 29.02.2024 passed in Excise Appeal No. 86844 to 86859 of 2022 whereby the CESTAT has wrongly set aside the Order in Original NO. 02/ RKM/ADG/ Michelin/2022-23 dated 19:05.2022 whereby the Respondent herein has been held to eb liable to pay Central Excise duty amounting to Rs. 217,57,99,424/- for the period 0f 01.02.2014 to 30.06.2017, along with interest and penalty.	NA	IA FOR CONDONATION OF DELAY	06.12.2024	13--50	S.DWARAKANATH/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ UDAI KHANNA/ AMIT SHARMA-II	DELAY CONDONED AND MATTER DISMISSED
7	GANDHINAGAR	D	E	NA	47794/2024	2024	NA	UNION OF INDIA AND ORS.	AGC NETWORKS LIMITED	GUJARAT High Court of Gujarat at Ahmedabad SCA-3689-2021 24-01-2024	NA	NA	NA	FOR ADMISSION	06.12.2024	15--19	N.VENKATARAMAN/ TUSHARIKA SHARMA/ SUDHAKAR KULWANT/ RAGHAV SHARMA/ (D) KHUSHBU AGGARWAL	DISMISSED ON THE GROUND DELAY AND MERITS
8	DELHI IGI ACC IMPORT	D	C	NA	DIARY NO.30090/2023	2023	NA	UNION OF INDIA	STERILE INDIA PRIVATE LIMITED	DELHI CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL ADA-51474-2022 18-01-2023	NA	Whether the decision of the Central Government to not impose anti-dumping duty is by virtue of their legislative powers or whether such a decision is quasi-judicial in nature?	NA	IA No.176120/2023-CONDONATION OF DELAY IN FILING and IA No.176124/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.12.2024	01--24	N.VENKATARAMAN/SANJAY KR. TYAGI/ADITKHORANA/VVV PATTABHIRAM/V.C.BHARATHI/ RAMAN YADAV	DISMISSED

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
O = OTHERS

COD = CONDONATION OF DELAY
OR = OFFICE REPORT
IR = INTERIM RELIEF
NA = NOT AVAILABLE

D = DEPARTMENTAL APPEALS
P = PARITY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF DECEMBER, 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)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
9	DELHI IGI ACC IMPORT	D	C	NA	DIARY NO.31452/2023	2023	NA	UNION OF INDIA	**PLASTICS MACHINERY MANUFACTURERS ASSOCIATION OF INDIA (PMMAI) THROUGH ITS DIRECTOR AND ORS.**	DELHI CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL ADA-51953-2022 18-01-2023	NA	Whether the decision of the Central Government to not impose anti-dumping duty is by virtue of their legislative powers or whether such a decision is quasi-judicial in nature?	NA	FOR ADMISSION and I.R. and IA No.162484/2023-CONDONATION OF DELAY IN FILING and IA No.162485/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.12.2024	01--25	N.VENKATARAMAN/RUPESH KUMAR/ MUKUL SINGH/GOPAL JHA/ V.C.BHARATHI/ISHAAN SHARMA	DISMISSED
10	DRI CHENNAI	D	E	NA	54300/2024	2024	NA	INTELLIGENCE OFFICER	**MANIKANDAN**	TAMIL NADU High Court of Judicature at Madras CRLMP-17048-2023 18-07-2024	NA	SLP filed by Directorate of Revenue Intelligence (DRI) against the order dated 18.07.2024 in Cr MP No. 17048 of 2024 granted suspension of sentence to the Respondent, convicted under Sections 8(c) I/w 21(c) and 8(c) r/w 28 of the Narcotic Drugs and Psychotropic Substances (NDPS) Act.	NA	IA FOR CONDONATION OF DELAY	09.12.2024	12--36	SG/ RAJA THAKARE/ RAJAT NAIR/ SWATI GHILDIYAL/ KANU AGRAWAL/ (D) ASWARYA SINHA	DELAY CONDONED AND MATTER DISMISSED
11	DELHI EAST	D	E	NA	44385/2024	2024	NA	UNION OF INDIA AND ANR.	**BT (INDIA) PRIVATE LIMITED**	DELHI High Court of Delhi at New Delhi WP(C)-13968-2021 06-11-2023	NA	SLP to set aside the order ni original and held that ni absence of the self-assessed return having been questioned, reviewed, or reassessed, the claim for retund of CENVAT credit could not have been denied to the Respondents. Honb' le High Court failed ot appreciate that the alternative efficacious remedy against the order ni original dated 01.10.2021 was ot prefer an appeal under Section 85 of the Finance Act, 1994	NA	IA FOR CONDONATION OF DELAY	09.12.2024	13--38	N.VENKATARAMAN/ NAVANJAY MAHAPATRA/ UDAI KHANNA/ AMIT SHARMA-II	DELAY CONDONED DISPOSED OFF
12	DELHI CUSTOMS	P	C	NA	47126/2024	2024	MA NO.2513/2024 IN SLP (C) NO.24591/2024	GREENKO AP01 IREP PRIVATE LIMITED	**ASSISTANT COMMISSIONER OF CUSTOMS AND ORS.**	DELHI HIGH COURT OF DELHI AT NEW DELHI WP(C)-9371-2024 30-09-2024	NA	NA	NA	NA	09.12.2024	15--49	NA	DISMISSED
13	DRI PATNA	D	E		3094/2024	2024	SLP (CRL) NO.2311/2024	DIRECTORATE OF REVENUE INTELLIGENCE	**RUBUL HUSSAIN @ RUBUL HUSAN**	BIHAR HIGH COURT OF JUDICATURE AT PATNA CRADB-6-2021 12-07-2023	NA	NA	NA	IA NO.30315/2024- COD IN FILING	11.12.2024	13--65	NA	DISMISSED
14	PATNA	P	E		50069/2023	2023	SLP © NO.28270/2023	MRITYUNJAY KUMAR	THE UNION OF INDIA	BIHAR HIGH COURT OF JUDICATURE AT PATNA CWJC-6630-2021 08-09-2023	NA	Whether Section 16(4) of the CGST/BGST Act is unconstitutional for being violative of Articles 14, 19(1)(g) and Article 300A of the Constitution of India ?	NA	FOR ADMISSION and IA No.264720/2023-EXEMPTION FROM FILING O.T.	11.12.2024	08--36	N.VENKATARAMAN/V.C.BHARATHI/ ANMOL CHANDAN/A.K.KAUL/ CHINMAYEE CHANDRA/SHASHANK BAJPAI/PADMESH MISHRA/ B.RAMASWAMY	DISMISSED AS WITHDRAWN
15	PATNA	P	E	NA	6168/2024	2024	SLP(C) NO.4887-4889/2024	UJJAIN ENGICON INDIA PRIVATE LIMITED	**UNION OF INDIA**	BIHAR HIGH COURT OF JUDICATURE AT PATNA CWJC- 2347-2022 08-09-2023	NA	NA	NA	FOR ADMISSION and I.R. and IA No.932/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	11.12.2024	08--36.10	N.VENKATARAMAN/V.C.BHARATHI/ ANMOL CHANDAN/A.K.KAUL/ CHINMAYEE CHANDRA/SHASHANK BAJPAI//PADMESH MISHRA/ B.RAMASWAMY	DISMISSED AS WITHDRAWN
16	JABALPUR CGST	D	E	NA	DIARY NO.17217/2023	2023	SLP (C) NO.14823-14824/2023	THE COMMISSIONER, CUSTOMS AND CENTRAL EXCISE AND ORS.	**M/S HEAVY ENGINEERING WORKSHOP AND ANR.**	MADHYA PRADESHHIGH COURT OF M.P PRINCIPAL SEAT AT JABALPUR WP-1200-2006 19-09-2022	NA	Whether the Hon'ble High Court vide the impugned order failed to appreciate that the 'Impugned Goods' are marketable in view of the laws laid down by this Hon'ble Court through catena of Judgments?	Rs. 11,05,67,178/-	IA No.104502/2023-CONDONATION OF DELAY IN FILING and IA No.104504/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.12.2024	14--20	N.VENKATARAMAN/ UDAI KHANNA/ K.PARAMESHWARAN/ ARKAJ KUMAR/PADMESH MISHRA/ ISHAAN SHARMA	DISMISSED
17	GURUGRAM CGST	D	E	NA	24997/2019	2019	CA NO. 6993-6994/2019	CCE, DELHI	M/S. DOMINO PRINTECH INDIA PVT. LTD.	Customs, Excise and Service Tax Appellate Tribunal AN-55352-2013 DT. 22-02-2019	NA	Whether the process undertaken by the notice in respect of printing ink reservoir, printing ink cartridges, print ink contents 5 lrt. etc. will amount to manufacture or not and thus falling under Central Excise Tariff Chapter Heading 32159090 and 29141990 and are liable to payment of duty or not?	Rs.18,39,10,586/-	IA NO. 113057/2019 EX-PARTE STAY	12.12.2024	14--23	N.VENKATARAMAN/ UDAI KHANNA/ CHINMAYEE CHANDRA/AKSHAY AMRITANSHU/ ISHAAN SHARMA	DELAY CONDONED AND MATTER DISMISSED
18	GURGAON I	D	S	NA	DIARY NO. 2180/2020	2020	CA NO.1925-1926/2020	CST, GURGAON -I	M/S. DOMINO PRINTECH INDIA PVT. LTD.	ORDER NO. A/60757-60758/2019-EX DB DT. 03.09.2019	383/102/2019-JC DT. 30.10.2019	WHETHER THE PROCES UNDERTAKEN BY THE ASSESSEE IN RESPECT OF PRINTING INK RESERVOIR, PRINTING INK CARTRIDGES PRINT CONTENTS 5 LTD.	RS. 7,47,91,964	IA NO. 24092/2020 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA NO. 24091/2020 STAY APPLICATION AND IA NO. 24090/2020 COD IN FILING APPEAL	12.12.2024	14--23.1	N.VENKATARAMAN/ UDAI KHANNA/ CHINMAYEE CHANDRA/AKSHAY AMRITANSHU/ ISHAAN SHARMA	DELAY CONDONED AND MATTER DISMISSED
19	KOLKATA PREV	D	C	NA	DIARY NO. 5179/2021	2021	NA	COMMISSIONER OF CUSTOM (PREVENTIVE) KOLKATA	M/S. SUPARI TRADING CORPORATION	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76158-2017 28-11-2017	384/E/04/2019-JC DATED 03-09-2020	THE ADJUDICATION AUTHORITY THOUGH HELD THAT THE GOODS ARE LIABLE FOR CONFISCATION AND AS THE GOODS HAVE BEEN PROVISIONALLY RELEASED BY THE CONCERNED AUTHORITY AND AS HAS BEEN FINALLY ASSESSED BY CONSIDERING THE TRANSACTION VALUE, THE SAID ADJUDICATING AUTHORITY RELIED UPON THE SAID TRANSACTION VALUE AND ON THE BASIS IMPOSED REDEMPTION FINE AND PENALTY AND HAS COMPLETELY IGNORED THE MINIMUM IMPORT PRICE VALUE FIXED BY THE DIRECTORATE GENERAL OF FOREIGN TRADE (DGFT).	Rs. 11 Crores	[TO FOR CONDONATION OF DELAY IN FILING APPEAL ON IA 39128/2021 FOR STAY APPLICATION ON IA 39129/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 39130/2021 FOR EXEMPTION FROM FILING AFFIDAVIT ON IA 131352/2021 IA No. 39128/2021 - CONDONATION OF DELAY IN FILING APPEAL IA No. 131352/2021 - EXEMPTION FROM FILING AFFIDAVIT IA No. 39130/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 39129/2021 - STAY APPLICATION	12.12.2024	14--31	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
O = OTHERS

COD = CONDONATION OF DELAY
OR = OFFICE REPORT
IR = INTERIM RELIEF
NA = NOT AVAILABLE

D = DEPARTMENTAL APPEALS
P = PARITY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF DECEMBER, 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)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
20	KOLKATA PREV	D	C	NA	DIARY NO.29622/2021	2021	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S SWETA TRADING	WEST BENGAL CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, Kolkata ANO.-76354-2017 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING ON IA 14801/2022 FOR EX-PARTE STAY ON IA 14802/2022 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 14803/2022 IA No. 14801/2022 - CONDONATION OF DELAY IN FILING IA No. 14802/2022 - EX-PARTE STAY IA No. 14803/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.12.2024	14--31.1	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
21	KOLKATA (PREV)	D	C	NA	DIARY NO.3973/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	VISHAL TRADERS`	CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, Kolkata CA-76515-2014 DATED 19-03-2018	NA	NA	NA	IA No. 43411/2021 - CONDONATION OF DELAY IN FILING APPEAL IA No. 43413/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 43412/2021 - STAY APPLICATION	12.12.2024	14--31.10	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
22	KOLKATA PREVENTIVE	D	C	NA	DIARY NO.17365/2021	2021	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE)	**GANAPATI EXIM**	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA CUSTA-75457-2014 DATED 02-05-2018	NA	NA	NA	IA No.96211/2021-CONDONATION OF DELAY IN FILING and IA No.96212/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.96213/2021-STAY APLICATION.....[TO BE TAKEN UP ALONG WITH .NO. 5179/2021]	12.12.2024	14--31.12	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
23	KOLKATA (PREV)	D	C	NA	DIARY NO.29652/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	M/S R. G. OVERSEAS	WEST BENGAL CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76351-2017 28-11-2017	NA	NA	NA	IA No.17733/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.17732/2022-STAY APPLICATION and IA No.17731/2022-CONDONATION OF DELAY IN FILING APPEAL	12.12.2024	14--31.13	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
24	KOLKATA CUSTOM (PREV)	D	C	NA	DIARY NO.12866/2022	2022	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S SANDEEP INTERNATIONAL	WEST BENGAL CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA CA-75891-2017 28-11-2017	NA	NA	NA	IA No.115823/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.115822/2022-EX-PARTE STAY and IA No.115821/2022-CONDONATION OF DELAY IN FILING APPEAL and IA No.115819/2022-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS	12.12.2024	14--31.14	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
25	KOLKATA CUSTOMS	D	C	NA	DIARY NO.8434/2021	2021	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S SHARDHA TRADERS	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76157-2017 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING ON IA 68599/2021 FOR EX-PARTE STAY ON IA 68600/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 68601/2021 IA No. 68599/2021 - CONDONATION OF DELAY IN FILING IA No. 68600/2021 - EX-PARTE STAY IA No. 68601/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.12.2024	14--31.15	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
26	KOLKATA CUSTOMS (PREV)	D	C	NA	DIARY NO.8435/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	M/S SUKANYA TRADERS	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76158-2017 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING ON IA 61268/2021 FOR STAY APPLICATION ON IA 61269/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 61270/2021 IA No. 61268/2021 - CONDONATION OF DELAY IN FILING IA No. 61270/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 61269/2021 - STAY APPLICATION	12.12.2024	14--31.16	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
27	KOLKATA (PREV)	D	C	NA	DIARY NO.8705/2021	2021	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S BAJRANG EXPO.	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA ANO.-76352-2017 DATED 28-11-2017	NA	NA	NA	FOR FOR CONDONATION OF DELAY IN FILING APPEAL ON IA 71023/2021 FOR EX-PARTE STAY ON IA 71024/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 71025/2021 IA No. 71023/2021 - CONDONATION OF DELAY IN FILING APPEAL IA No. 71024/2021 - EX-PARTE STAY IA No. 71025/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.12.2024	14--31.2	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
O = OTHERS

COD = CONDONATION OF DELAY
OR = OFFICE REPORT
IR = INTERIM RELIEF
NA = NOT AVAILABLE

D = DEPARTMENTAL APPEALS
P = PARITY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF DECEMBER, 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)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
28	KOLKATA CUSTOMS (PREV)	D	C	NA	DIARY NO.8444/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	M/S SHEROWALI VANIJYA PVT. LTD.	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-75890-2017 DATED 28-11-2017	NA	NA	NA	IA FOR STAY APPLICATION ON IA 75656/2021 FOR CONDONATION OF DELAY IN FILING ON IA 75659/2021 IA No. 75659/2021 - CONDONATION OF DELAY IN FILING IA No. 75656/2021 - STAY APPLICATION	12.12.2024	14--31.3	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
29	KOLKATA CUSTOMS (PREV)	D	C	NA	DIARY NO.8709/2021	2021	NA	COMMISSIONER OF CUSTOMS (PREV)	SOUMEN DAS	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76359-2017 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL ON IA 73582/2021 FOR EX-PARTE STAY ON IA 73583/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 73584/2021 IA No. 73582/2021 - CONDONATION OF DELAY IN FILING APPEAL IA No. 73583/2021 - EX-PARTE STAY IA No. 73584/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.12.2024	14--31.4	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
30	KOLKATA PREV	D	C	NA	DIARY NO.8710/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	M/S GOLD INTERNATIONAL	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76832-2016 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL ON IA 64901/2021 FOR STAY APPLICATION ON IA 64902/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 64903/2021 IA No. 64901/2021 - CONDONATION OF DELAY IN FILING APPEAL IA No. 64903/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 64902/2021 - STAY APPLICATION	12.12.2024	14--31.5	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
31	KOLKATA CUSTOMS	D	C	NA	DIARY NO.8715/2021	2021		COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA WEST BENGAL	M/S G.E. CORPORATION	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA ANO.-76132-2017 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING ON IA 67546/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 67547/2021 FOR STAY APPLICATION ON IA 67548/2021 IA No. 67546/2021 - CONDONATION OF DELAY IN FILING IA No. 67547/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 67548/2021 - STAY APPLICATION	12.12.2024	14--31.6	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
32	KOLKATA (PREV)	D	C	NA	DIARY NO.8738/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	**M/S GOLD INTERNATIONAL**	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA ANO.-76831-2016 DATED 28-11-2017	NA	NA	NA	IA No.66599/2021-CONDONATION OF DELAY IN FILING and IA No.66602/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66601/2021-STAY APPLICATION	12.12.2024	14--31.7	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
33	KOLKATA (PREV)	D	C	NA	DIARY NO.14491/2021	2021	NA	CC (PREV). KOLKATA	**KAMLENDU MONDAL**	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA CUSTA-75914-2014 DATED 01-05-2018	NA	NA	NA	IA No.81534/2021-CONDONATION OF DELAY IN FILING and IA No.81536/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.81535/2021-STAY APPLICATION	12.12.2024	14--31.8	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
34	KOLKATA (PREV)	D	C	NA	DIARY NO.20529/2021	2021	NA	THE COMMISSIONER OF CUSTOMS (PREV) W.B. KOLKATA	M/S BABA TRADERS	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76357-2017 DATED 28-11-2017	NA	NA	NA	IA No.112265/2021-CONDONATION OF DELAY IN FILING and IA No.112268/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.112267/2021-EX-PARTE STAY	12.12.2024	14--31.9	N.VENKATARAMAN/H.R.RAO/TEJAS PATEL/MOHD. AKHIL/PRIYADARSHINI PRIYA/S.A.HASEEB/ NAVANJAY MAHAPATRA	DISMISSED ON GROUND OF DELAY
35	KOLKATA CUSTOMS	D	C	NA	8441/2021	2021	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S ANGEL INTERNATIONAL	CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA AN-76988-2016 DATED 28-11-2017	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL ON IA 68478/2021 FOR EX-PARTE STAY ON IA 68479/2021 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 68480/2021 IA No. 68478/2021 - CONDONATION OF DELAY IN FILING APPEAL IA No. 68479/2021 - EX-PARTE STAY IA No. 68480/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.12.2024	14--11	NA	DISMISSED ON THE GROUND OF DELAY

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
O = OTHERS

COD = CONDONATION OF DELAY
OR = OFFICE REPORT
IR = INTERIM RELIEF
NA = NOT AVAILABLE

D = DEPARTMENTAL APPEALS
P = PARITY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF DECEMBER, 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)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
36	AHMEDABAD CGST	D	E	NA	12812/2024	2024	NA	CST SERVICE TAX AHMEDABAD	**QUIPPO ENERGY PVT. LTD.**	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad AN-11566-2016 06-12-2022	NA	Civil Appeal against the Final Order(s) No.A/11873 - 11875/2022, dated 06.12.2022 inSAppeal Nos. 11566 of 2016, customs Appeal 11162 of 2017 and, 10643 of 2020which set aside the Orders-in-Original passed by the Adjudicating Authority. The issue for consideration before this Hon'ble Court is whether the lease charges collected by the Assessee/Respondent for leasing out Power Generating and Heat Equipments to various parties (lessee) under various Lease Agreements was the payment received for providing "Supply of Tangible goods services" as defined under Section 65(105)(zzzz) of Finance Act 1994	NA	NA	13.12.2024	15--07	RAGHAVENDRA P.SHANKAR/ H.R.RAO/ KARAN LAHIRI/ SHANTANU SHARMA/ CHITVAN SINGHAL	DISMISSED ON THE GROUND OF DELAY
37	KOLKATA (PORT) CUSTOMS	D	C	NA	50626/2024	2024	NA	COMMISSIONER OF CUSTOMS (PORT)	**M/S STEEL SYNDICATE**	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata CA-75805-2018 22-03-2024	NA	Appealagainst final Order No. 75659/2024 dated 22.03.2024 in Customs Appeal No. 75805 of 2018, whereby, it reversed the order passed by the Commissioner of customs (Port), Custom House, Kolkata by holding that the Respondent has correctly classified the imported goods under CTH 6304 of the Customs Tariff Act and therefore, charge of suppression of facts is not sustainable. The dispute revolves around classification of imported goods under the appropriate chapter heading under the Custom Tariff act, 1975 and assessment of import duty thereon and levy of penalty	NA	FOR ADMISSION	13.12.2024	15--15	N.VENKATARAMAN/ RUPESH KUMAR/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ ADITYA DIXIT/ (D) SARIKA SINGH	DELAY CONDONED AND MATTER DISMISSED
38	DELHI CUSTOMS	P	C	NA	51303/2024	2024	NA	RAJIV RANJAN	**ADDITIONAL COMMISSIONER OF CUSTOMS AND ORS.**	DELHI High Court of Delhi at New Delhi WPC-8576-2024 16-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY	13.12.2024	15--19	NA	DELAY CONDONED AND MATTER DISMISSED
39	DELHI (IMPORT) ACC	D	C	NA	53423/2024	2024	NA	PRINCIPAL COMMISSIONER OF CUSTOMS	**VODAFONE IDEA LIMITED**	DELHI Custom Excise Service Tax Appelate Tribunal CUSTA-51167-2020 01-07-2024	NA	CA against order 01.07.2024 wherein the Ld.CESTAT has allowed the appeal of the Respondent and set aside the order of the La. Pr. Commissioner, ACC Import, New D e l h i dated 29.06.2020 wherein the Commissioner had held that 'Pure and Hybrid and Matrix Cards transceivers' imported by. the Importer/Respondent merited classification under CTH 8517 62 90 and not under CTH 8517 70 90 as contended by the Respondent& confirmed the differential duty demand of Rs. 2,59,32,255/-	NA	FOR ADMISSION	13.12.2024	15--30	N.VENKATARAMAN/ RUPESH KUMAR/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ ADITYA DIXIT/ (D) VARUN CHUGH	DELAY CONDONED AND MATTER DISMISSED
40	BENGALORE NORTH	D	E	NA	53658/2024	2024	NA	COMMISSIONER OF CENTRAL EXCISE BENGALURU II	M/S PEARL INSULATIONS PVT. LTD.	KARNATAKA Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Bangalore CEA-22131-2015 15-04-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	16.12.2024	05--25	N.VENKATARAMAN/ ISHAAN SHARMA/ SHLOK CHANDRA/ UDIT DEDHIYA/ (D) NISRAG CHOUDHARY	DELAY CONDONED AND MATTER DISMISSED
41	BHAVNAGAR	D	E	NA	44418/2024	2024	NA	COMMISSIONER OF CENTRAL EXCISE AND ST	M J SOLANKI		NA	NA	NA	FOR ADMMISSION	16.12.2024	14--09	S.DWARAKANATH/ RUPESH KUMAR/ GAURANG BHUSHAN	DISMISSED ON THE GROUND OF DELAY AS WELL AS MERITS
42	BHAVNAGAR	D	E	NA	45281/2024	2024	NA	COMMISSIONER OF CENTRAL EXCISE AND ST	**D G NAKRANI**		NA	NA	NA	FOR ADMMISSION	16.12.2024	14--11	S.DWARAKANATH/ RUPESH KUMAR/ GAURANG BHUSHAN	DISMISSED ON THE GROUND OF DELAY AS WELL AS MERITS
43	DELHI CUSTOMS ACC EXPORT	D	C	NA	54950/2024	2024	NA	UNION OF INDIA AND ANR.	AJANTA SOYA LTD.		NA	NA	NA	FOR ADMMISSION	16.12.2024	14--33	N.VENKATARAMAN/ RAJAN KR. CHOURASIYA/ PRANEET PRANAV/ VVV PATTABHIRAM/ (D) PUSHPENDER SINGH NANDA	DISMISSED ON THE GROUND OF DELAY AS WELL AS MERITS
44	DRI INDORE	P	E	NA	57711/2024	2024	SLP (CRL) NO.17874/2024	JORGE RENAN SOLIS FERNANDEZ	DIRECTORATE OF REVENUE INTELLIGENCE	MADHYA PRADESH High Court of Madhya Pradesh at Indore WP-21510-2024 05-11-2024	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	16.12.2024	06--78	**NA**	**DISMISSED AS WITHDRAWN**
45	NASHIK	P	E	NA	58259/2024	2024	SLP(C) No.30272/202	SUYOJIT INFRASTRUCTURE PVT. LTD	COMMISSIONER OF CGST AND CENTRAL EXCISE, NASHIK	MAHARASHTRA High Court of Judicature at Bombay WP-17338-2024 02-12-2024	NA	NA	NA	NA	17.12.2024	01--44	**HON'BLE CHIEF JUSTICE/ JUSTICE SANJAY KUMAR**	**DISMISSED AS WITHDRAWN**
46	ICD, TUGHLAKABAD	D	E	NA	DAIRY NO. 13123/2020	2020	NA	UNION OF INDIA & ORS.	M/S. WORLDWIDE TRADELINKS	HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-14867-2019 18-10-2019	F.No.276/217/2019-CX.8A	THE ISSUE INVOLVED IS THAT THE HON'BLE HIGH COURT HAS HELD THE FOLLOWING: SHOW CAUSE NOTICE ISSUED TO THE PETITIONER IS TIME BARRED. DRAWBACK RULES OF 1995 OMITTED WITHOUT LIMITED SAVING CLAUSE. RECOVERY OF DRAWBACK CANNOT BE MADE IN THE ABSENCE OF PRESCRIBED MECHANISM FOR THE SAME UNDER RULE 16 OF THE 1995 DRAWBACK RULES. THE DEPARTMENT HAS NO POWER TO REJECT ALREADY ASSESSED VALUE OF GOODS WHICH STAND EXPORTED.	Rs. 9,15,45,952/	FOR ADMISSION and I.R. and IA No.78725/2020-CONDONATION OF DELAY IN FILING and IA No.78726/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	17.12.2024	08--19.2	**JUSTICE B.V. NAGARATHANA/ JUSTICE NONGMEIKAPAM KOTISWAR SINGH**	**DISMISSED**

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
O = OTHERS

COD = CONDONATION OF DELAY
OR = OFFICE REPORT
IR = INTERIM RELIEF
NA = NOT AVAILABLE

D = DEPARTMENTAL APPEALS
P = PARITY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF DECEMBER, 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)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
47	DRI, LUDHIANA	D	S	NA	DIARY NO. 16230/2020	2020	NA	UNION OF INDIA & ORS.	M/S. ZEE KNITS AND WEAVES PVT. LTD.	HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-14846-2019 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 I.R. and IA No.89350/2020-CONDONATION OF DELAY IN FILING and IA No.89351/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	17.12.2024	08--19.3	JUSTICE B.V. NAGARATHANA/ JUSTICE NONGMEIKAPAM KOTISWAR SINGH	DISMISSED
48	SALEM	D	S		CA NO. D36232/2008	2008	CA NO. 1766/2009	COMMISSIONER OF CENTRAL EXCISE	M/S. MADHAN AGRO INDUSTRIES(P) LTD	CESTAT ORDER NO. 384/2007, DT 05/04/07	385/S/56/2008-JC, DT. 21/10/2008	WHETHER THE TRUBUNAL WAS RIGHT IN SETTTING ASIDE THE DEMAND ON THE GROUND THAT COCONUT OIL WOULD MERIT CLASSIFICATION UNDER CHAPTER HEADING 15.0/3	521.55897	NA	18.12.2024	01--1501	NA	DISMISSED
49	PUDUCHERRY C.EX.	D	E		CA NO. D16595/2009	2009	CA NO. 6703-6710/2009	COMMISSIONER OF CENTRAL EXCISE	M/S. AISHWARYA INDUSTRIES & ORS	CESTAT ORDER NO.774-75/2009 DATED 15/06/2009	385(S)/56/2008-JC	MANUFACTURING AND CLEARANCE OF PARACHUTE BRAND COCONUT OIL WITHOUT OBTAINING C.EX. REGISTRATION AND WITHOUT PAYMENT OF DUTY	5517.2	NA	18.12.2024	01--1501.1	NA	DISMISSED
50	DELHI CUSTOMS	P	C	NA	17337/2021	2021	W.P. (CRL) NO.320/2021	HINABEN RUTUNGA TRIVEDI	JOINT SECRETARY	NA	NA	Appeal against Detention Order bearing no. PD-12002/13/2019-COFEPOSA dated C2.08.2013 unde-Section 3(1), the consequent Order dated 29.01.2020 under Section 7(1) issued by the Respondent against her, in proceedings, under the prövisions of the COFEPOSA Act, 1974	NA	FOR ADMISSION and I.R. and IA No.91835/2021GRANT OF INTERIM RELIEF IA No. 91835/2021 - GRANT OF INTERIM RELIEF	18.12.2024	02--13	AISHWARYA BHATI/RUCHI KOHLI/ RAJAN KR.CHOURASIA/ TUSHARIKA SHARMA	DISPOSED OFF
51	PATNA CUSTOMS PREVENTIVE	P	C	NA	46858/2024	2024	WP (C) NO.725/2024	M/S DUTTA CLEARING AGENTS PVT. LTD	UNION OF INDIA AND ORS.	NA	NA	NA	NA	FOR ADMISSION	20.12.2024	01--25	NA	DISMISSED AS WITHDRAWN
52	CUSTOMS PREVENTIVE	P	C	NA	46853/2024	2024	WP (C) NO.719/2024	GANGA SINGH	UNION OF INDIA AND ORS.	NA	NA	NA	NA	FOR ADMISSION	20.12.2024	01--25.1	NA	DISMISSED AS WITHDRAWN
53	KOLKATA PORT	D	C	NA	DIARY NO.26581/2022	2022	NA	COMMISSIONER OF CUSTOMS (PORT)	M/S TATA STEEL LIMITED	WEST BENGAL CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST REGIONAL BENCH: KOLKATA CA-76676-2018 23-02-2022	NA	NA	NA		20.12.2024	15--46	N.VENKATARAMAN/ARIJIT PRASAD/ DIVYANSH H.RATHI/H.R.RAO/AKSHIT PRADHAN	DELAY CONDONED AND MATTER DISMISSED

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
O = OTHERS

COD = CONDONATION OF DELAY
OR = OFFICE REPORT
IR = INTERIM RELIEF
NA = NOT AVAILABLE

D = DEPARTMENTAL APPEALS
P = PARITY APPEALS