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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DLA/SMC/MR/2/2021-SMC-O/o COMMR-DLA-DELHI/423 दिनांक: 12.02.2025

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 January, 2025-reg.

महोदय /महोदया,

Please find enclosed two lists of cases decided/heard by the Hon'ble Supreme Court during the month of **January, 2025**. 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 293 cases were heard during January, 2025 out of which 76 cases (List-IA) were decided and 217 cases (List-IIA) remained pending as on 31.01.2025. The outcome of 76 decided cases in January, 2025 is as under:

Party Appeals during/upto January, 2025											
Allowed/ Allowed With Direction		Disposed Off		Dismissed							
				On Delay		On Merit		On Technicality		Without Any Remark	
During Jan, 2024	Upto Jan, 2024	During Jan, 2024,	Upto Jan, 2024	During Jan, 2024	Upto Jan, 2024	During Jan, 2024	Upto Jan, 2024	During Jan, 2024	Upto Jan, 2024	During Jan, 2024	Upto Jan, 2024
4	35	4	55	0	2	13	84	0	15	0	0
Department Appeals during/upto January, 2025											
7	14	9	346	9	56	30	124	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 January, 2025 is 61.90% and 29.09% respectively.

4. The success rate for Department in Party's Appeals and Department's Appeals during 2024-25 upto January, 2025 is 52.88% and 66.30% respectively.

5. During the month following 09 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.	52815/2024	Commissioner of CGST Delhi Vs. Container Corporation of India Ltd.	06.01.2025	CGST Delhi South
2.	44975/2024	C.C.E and S.T Rajkot Vs. M/s Reliance Industries Limited	10.01.2025	CGST Rajkot, Ahmedabad
3.	*53701/2024	Commissioner of CGST and Central Excise Delhi-I Vs. M/s Ambassador Sky Shef	02.01.2025	CGST Delhi East
4.	*56168/2024	Additional Director General of GST Intelligence, Gurugram Zonal Unit & Anr. Vs. M/s B.L. Goel and Co.	02.01.2025	DGGI Gurugram
5.	*45276/2024	Commissioner of Central Excise and ST, Ahmedabad II Vs. M/s Quippo Energy Pvt. Ltd.	03.01.2025	CGST Ahmedabad North
6.	*50542/2024	Commissioner of Customs (Import) Vs. IBM India Pvt. Ltd.	06.01.2025	Mumbai Customs (Import)
7.	*55454/2024	Union of India & Ors Vs. M/s Bihar Foundary and Castings Ltd.	10.01.2025	CGST Ranchi
8.	*55430/2024	Union of India & Ors. Vs. M/s Intas Pharmaceuticals Ltd.	10.01.2025	CGST Ahmedabad North
9.	*55706/2024	Commissioner of Customs (Port) Kolkata Vs. M/s Nidhi Distributors	27.01.2025	Customs Kolkata (Port)

* Dismissed on the ground of delay as well as on Merit.

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

अ. सिं. रंगा
12/2/25

(अरविंदर सिंह रंगा)
प्रधान आयुक्त