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 दिनांक: 12-03-2025

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 February, 2025-reg.

महोदय /महोदया,

Please find enclosed two lists of cases decided/heard by the Hon'ble Supreme Court during the month of **February, 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 606 cases were heard during February, 2025 out of which 78 cases (List-IA) were decided and 528 cases (List-IIA) remained pending as on 28.02.2025. The outcome of 78 decided cases in February, 2025 is as under:

Party Appeals during/upto February, 2025											
Allowed/ Allowed With Direction		Disposed Off		Dismissed							
				On Delay		On Merit		On Technicality		Without Any Remark	
During Feb, 2025	Upto Feb, 2025	During Feb, 2025	Upto Feb, 2025	During Feb, 2025	Upto Feb, 2025	During Feb, 2025	Upto Feb, 2025	During Feb, 2025	Upto Feb, 2025	During Feb, 2025	Upto Feb, 2025
2	37	8	63	1	3	13	97	0	15	0	0
Department Appeals during/upto February, 2025											
1	15	22	368	7	63	24	148	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 February, 2025 is 58.33% and 42.59% respectively.

4. The success rate for Department in Party's Appeals and Department's Appeals during 2024-25 upto February, 2025 is 53.49% and 64.15% respectively.

5. During the month following 07 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.	57117/2024	The Principal Commissioner Vs. M/s. Reliance Industries Ltd.	03.02.2025	CGST Rajkot
2.	55428/2024	The Principal Commissioner, Central GST and Central Excise Commissionerate, Central GST Bhawan, Race Course Ring Road, Rajkot Vs. M/s. Reliance Industries Ltd.	21.02.2025	CGST Rajkot
3.	6662/2025	Commissioner of Central Excise Vs. M/s. Hindustan Aeronautics Ltd.	28.02.2025	CGST Bhubaneshwar
4.	*1220/2025	Commissioner of Customs (Port) Kolkata Vs. M/s. Kanpur Edibles Pvt. Ltd.	03.02.2025	Kolkata (Port)
5.	*512/2025	Union of India & Others Vs. M/s. Firmenich Aromatics Production (India) Pvt. Ltd. & Anr.	07.02.2025	CGST Vadodara-II
6.	*4007/2025	The Commissioner of Customs (Port) Vs. M/s. ESS ENN Impex	07.02.2025	Kolkata (Port)
7.	*472/2025	Union of India & Anr. Etc. Vs. M/s. LA TIM Lifestyle Resorts Ltd. etc.	21.02.2025	Nhava Sheva-III

* 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

Signed by
Arvinder Singh Ranga
Date: 12-03-2025 15:29:00

(अरविंदर सिंह रंगा)
प्रधान आयुक्त