LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF APRIL, 2025
(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	CGST	P	E	NA	3367/2025	**2025**	**WP (CRL) NO.81/2025**	**PAYAL BANSAL AND ANR.**	UNION OF INDIA	NA	NA	NA	NA	IA FOR STAY APPLICATION	01.04.2025	**01--23**	NA	DISMISSED AS WITHDRAWN
2	SALEM CGST	D	E	NA	11169/2025	**2025**	**NA**	**COMMISSIONER OF GST AND CENTRAL EXCISE**	M/S FAIVELEY TRANSPORT RAIL TECHNOLOGIES INDIA PVT. LTD.	TAMIL NADU Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench FO-41108-2024 22-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	01.04.2025	**04--19**	N.VENKATARAMAN/ PRASHANT SINGH-II/ PURNENDU BAJPAI/ ADWAITYA AWASTHI/ (D) ANASUYA CHOUDHARY	DELAY CONDONED AND MATTER DISMISSED
3	CHENNAI CUSTOMS (PREV)	P	C	NA	5980/2021	**2021**	**SLP (CRL) NO.3398/2021**	**HAREN CHOKSEY**	ASSISTANT COMMISSIONER OF CUSTOMS AND ANR.	TAMIL NADU High Court of Judicature at Madras CRLA-122-2019 26-02-2020	NA	NA	NA	IA FOR AMENDMENT OF CAUSE TITLE	01.04.2025	**16--33**	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ CHITVAN SINGHAL/ RAMAN YADAV/ RAJESHWARI SHANKAR	DISMISSED
4	JODHPUR (PREV)	P	O		3247/2012	2012	**CA NO. 6718/2012 SLP(C) NO. 7346/2012**	**M/S. RIKHAB CHAND JAIN**	UNION OF INDIA & ORS.	CESTAT ORDER NO. A/10951-10952/WZB/AHD/2013 & M/13755-13756/WZB/AHD/2013, DATED 06.08.2013	NA	NA	NA	IA FOR EARLY HEARING APPLICATION	03.04.2025	14--13	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ UDAY KHANNA/ AMIT SHARMA-II	DISMISSED
5	MEDCHAL	D	E	NA	13494/2025	**2025**	SLP (C) NO.8616/2025	THE COMMISSIONER OF CENTRAL TAX MEDCHAL GST CUSTOMS	M/S DR REDDYS LABORATORIES LTD.	TELANGANA High Court for The State of Telangana at Hyderabad CEA-13-2020 13-11-2024	NA	NA	NA	FOR ADMISSION	04.04.2025	04--17	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ ADVITIYA AWASTHI/ BHUVAN KAPOOR/ (D) RAJESH SINGH	DISMISSED
6	CHANDIGARH	D	E	NA	10631/2025	**2025**	NA	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX CHANDIGARH I	M/S OCEANIC CONSULTANT PVT LTD.	CHANDIGARH Customs, Excise & Service Tax Appelate Tribunal (Cestat), Chandigarh FO-60469-2024 06-08-2024	NA	civil appeal against final order 60649 of 2024 dated 06.08.2024 issues whether business Aries provided by the respondent to a foreign entity is taxable or treated as export of services.	NA	IA FOR CONDONATION OF DELAY IN FILING	04.04.2025	13--08	N.VENKATARAMAN/ SNEHASHISH MUKHARJEE/ V.C. BHARATHI/ PANKHURI SHRIVASTAVA/ CHINMAYEE CHANDRA	DELAY CONDONED AND MATTER DISMISSED
7	DELHI NORTH	D	E	NA	10909/2025	**2025**	NA	**COMMISSIONER OF SERVICE TAX DELHI NORTH**	CBM INDUSTRIES LTD.	DELHI Custom Excise Service Tax Appelate Tribunal ST-53578-2015 08-04-2024	NA	appeal, raising out of find loader 08.04.2024 in service tax number 53578/2015 and 50228/2016 tribunal dismissed the revenue service tax on the basis of nutrition period and enforced the penalty under section 78.	NA	IA FOR STAY APPLICATION	04.04.2025	13--10	N.VENKATARAMAN/ V.C. BHARATHI/ PANKHURI SHRIVASTAVA/ CHINMAYEE CHANDRA/ (D) ANAND SINGH	DISMISSED ON THE GROUND OF DELAY
8	MUMBAI CGST	P	E	NA	824/2025	**2025**	**NA**	**SAMUVEL CHANDRAN**	THE COMMISSIONER OF CUSTOMS AND ANR.	MAHARASHTRA High Court of Judicature at Bombay WPL-29982-2024 24-10-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	04.04.2025	01--07	NA	DELAY CONDONED AND MATTER DISMISSED
9	GST COUNCIL	P	E	NA	11302/2025	**2025**	**NA**	**SHREE CEMENT LIMITED**	UNION OF INDIA AND ORS.	UTTARAKHAND High Court of Uttarakhand at Nainital WPMS-925-2019 05-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.04.2025	01---15	NA	DELAY CONDONED AND MATTER DISMISSED
10	ALLAHABAD CGST	P	E	NA	12978/2025	**2025**	**NA**	**SAURABH KUMAR AGARWAL**	THE CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL	UTTAR PRADESH High Court of Judicature at Allahabad CEA-14-2024 22-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.04.2025	04--15	NA	DELAY CONDONED AND MATTER DISMISSED
11	VADODARA I	P	E	NA	14705/2025	**2025**	**SLP (C) NO.8773/2025**	**M/S LALIT METAL CORPORATION**	UNION OF INDIA AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-1231-2025 13-03-2025	NA	NA	NA	FOR ADMISSION	04.04.2025	13--20	NA	DISMISSED
12	DGGI INDORE	P	E	NA	6641/2025	**2025**	**MA NO.548-549/2025 IN SLP (C) NO.2494-2495/2025**	M/S ELORA TOBACCO COMPANY LIMITED	UNION OF INDIA AND ORS.	Supreme Court DELHI Delhi SC-2495-2025 27-01-2025	NA	slp against judgement dated 20.05.2024 in WP12326 of 2024 and RP number 6852 0024 dated 30.082024 anti premises that the non-relied originals has been stolen in Neeru has been filed by the petitioner and further supplied duly certified scan records to the respondent pertaining to the RUD.	NA	FOR ADMISSION	04.04.2025	13--23	N.VENKATRAMAN/ V.C.BHARATHI/ SHLOK CHANDRA/ NAVANJAY MAHAPATRA/ PADMESH MISHRA/ (D) ANTRIKSH SINGH	DISPOSED OFF
13	MUMBAI CUSTOMS ACC EXPORT	D	C	NA	4008/2025	**2025**	**NA**	COMMISSIONER OF CUSTOMS	ATIT SHAH AND ANR.	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-87609-2023 16-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	07.04.2025	01--14	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ PRSANJEET MAHAPATRA/ (D) DURGA DUTT	DELAY CONDONED AND MATTER DISMISSED
14	CGST	P	E	NA	9250/2025	**2025**	W.P. (CRL) NO.139/2025	VIRENDER KUMAR	UNION OF INDIA AND ANR.	NA	NA	NA	NA	IA FOR GRANT OF INTERIM RELIEF	07.04.2025	01--26	NA	DISMISSED AS WITHDRAWN
15	ICD TKD DELHI	D	C	NA	7607/2025	**2025**	NA	PRINCIPAL COMMISSIONER OF CUSTOMS AND ANR.	M/S VENUS APPARELS AND ORS.	PUNJAB High Court of Punjab & Haryana at Chandigarh CWP-9280-2024 27-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	07.04.2025	07--20	S.DWARAKANATH/ SARTHAK KAROL/ RUPESH KUMAR/ BHUVAN KAPOOR/ (D) VIVEK GUPTA	DELAY CONDONED AND MATTER DISMISSED
16	PATNA (PREV) CUSTOMS	P	E	NA	23760/2024	2024	SLP (C) NO.12542/2024	RAJENDRA SETHIYA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE) PATNA	BIHAR HIGH COURT OF JUDICATURE AT PATNA MA-528-2022 21-03-2024	NA	NA	NA	FOR ADMISSION AND IA NO.127587/2024 EXEMPTION FROM FILING O.T.	08.04.2025	06--46	NA	DISPOSED OFF

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17	JAIPUR	D	E	NA	20920/2022	2022	CA NO.7122-7127/2022	**THE COMMISSIONER CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE**	BLUE WHALE (INDIA) PVT. LTD.	DELHI CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL EA-51558-2017 18-04-2022	NA	NA	NA	IA No. 132643/2022 - EX-PARTE STAY IA No. 132644/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.04.2025	06--33	N.VENKATARAMAN/ B.SUNITA RAO/ PRIYANKA DAS/ VISHAKHA/ MADHAV SINHAL/ NAVANJAY MAHAPATRA	DISPOSED OFF
18	GURUGRAM CGST	P	E	NA	674/2024	2024	NA	M/S GOLDY ENGINEERING WORKS	COMMISSIONER OF CENTRAL EXCISE AND ANR.	DELHI High Court of Delhi at New Delhi WPC-4332-2022 14-07-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	09.04.2025	08--35	S.DWARAKANATH/ RAMAN YADAV/ RUPESH KUMAR/ PIYUSH BERIWAL/ (C/A) ABHISHEK RAJ	DELAY CONDONED AND MATTER DISMISSED
19	AHMEDABAD CUSTOMS	D	C	NA	14284/2025	**2025**	NA	**COMMISSIONER OF CUSTOMS**	M/S RELIANCE INDUSTRIES LTD.	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad CA-10738-2023 28-10-2024	NA	NA	NA	IA FOR CONDONATIONOF DELAY IN FILING	09.04.2025	11--13	N.VENKATARAMAN/ V.C. BHARATHI/ INDIRA BHAKAR/ PRIYANKA DAS/ (D) SANJAY KUMAR DUBEY	DELAY CONDONED AND MATTER DISMISSED
20	GST COUNCIL	P	E	NA	6165/2025	**2025**	NA	SURYA ROSHNI LIMITED	THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC) AND ORS.	UTTARAKHAND High Court of Uttarakhand at Nainital WPMS-1754-2022 05-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	15.04.2025	01--15	NA	DISMISSED
21	LUCKNOW (PREV) CUSTOMS	D	C	NA	10553/2025	**2025**	NA	COMMISSIONER CUSTOMS (PREVENTIVE) LUCKNOW	M/S SAEL LTD	UTTAR PRADESH Customs, Excise and Service Tax Appellate Tribunal FO-70670-2024 23-10-2024	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	15.04.2025	01--20	N.VENKATARAMAN/ V.C.BHARATHI/ PANKHURI SHRIVASTAVA/ SUDHAKAR KULWANT/ (D) YASH SINGH	DELAY CONDONED AND MATTER DISMISSED
22	ROURKELA	D	E	NA	11174/2025	**2025**	NA	COMMISSIONER OF CENTRAL TAX GST AND CE	M/S OCL INDIA LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata FO-76670-2024 26-06-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.04.2025	04--11	N.VENKATARAMAN/ V.C.BHARATHI/ SARTHAK KAROL/ B.K.SATIJA/ (D) AKSHAY AMRITANSHU	DELAY CONDONED AND MATTER DISMISSED
23	JODHPUR (PREV) CUSTOMS	P	C	NA	9143/2025	**2025**	SLP (CRL) NO.2919/2025	PRADEEP KUMAR NEHRA	UNION OF INDIA	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur SBCRMTBA-1165-2025 10-02-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING O.T.	15.04.2025	05--09	RAJA THAKARE/ AASTHA SINGH/ ROHIT KHARE/ B.K.SATIJA/ (D) SANJAY KUMAR TYAGI	DISPOSED OFF
24	RANCHI CGST	D	E	NA	11904/2025	**2025**	NA	PRINCIPAL COMMISSIONER OF CENTRAL G.S.T AND CENTRAL EXCISE RANCHI	BIHAR FOUNDARY AND CASTING MARAR AND ANR.	JHARKHAND High Court of Jharkhand at Ranchi TA-05-2020 11-12-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.04.2025	13--25	N.VENKATARAMAN/ RUPESH KUMAR/ NEELAKSHI BHADAURIA/ GAURANG BHUSHAN/ (D) DIVYA JYOTI SINGH	DISMISED ON GROUND OF DELAY
25	KOLKATA PORT	D	C	NA	23085/2022	2022	CA NO.14934-14939/2024	COMMISSIONER OF CUSTOMS (PORT) KOLKATA	M/S AGARWAL GRAPHIC MACHINERY PVT. LTD	WEST BENGAL CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST ZONAL BENCH, KOLKATA CA-75409-2014 23-02-2022	NA	NA	NA	IA FOR STAY APPLICATION	16.04.2025	13--26	N.VENKATARAMAN/MUKUL SINGH/ SWARUPAMA CHARTURVEDI/ RAGHAV SHARMA/ RUPESH KUMAR	DISPOSED OFF
26	DRI, NEW DELHI	D	O		12714/2012	2012	CRL APPEAL NO.1319/2013 SLP(CRL) NO. 5229/2012 CRLMP NO. 13186/2012	DIRECTORATE OF REVENUE INTELL	M/S. RAJ KUMAR ARORA & ORS.	CEA NO. 22/2004 PUNJAB & HARYANA HIGH COURT'S ORDER DATED 12.01.2010	276/389/2011-CX.8(A)(CUS)	NA	NA	NA	17.04.2025	13--1501	NA	APPEAL ALLOWED
27	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	21.04.2025	05--45	S.DWARAKANATH/ RUPESH KUMAR/ SHIVANK PRATAP SINGH/ KARTIKEYA ASTHANA/ (D) SANJAY KUMAR TYAGI	DISMISSED AS WITHDRAWN
28	CHENNAI	D	E	NA	12203/2025	**2025**	NA	THE COMMISSIONER OF GST AND CENTRAL EXCISE	M/S JSW STEEL LIMITED	TAMIL NADU Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Chennai EA-40836-2021 01-03-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILIG	21.04.2025	13--15	N.VENKATARAMAN/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ DHRUV SHARMA/ (D) RAJENDER SINGH RANA	DISMISSED ON GROUND OF DELAY AS WELL AS ON MERITS
29	ALLAHABAD	D	E	NA	12498/2025	**2025**	NA	COMMISSIONER, CENTRAL GOODS AND SERVICE TAX	M/S PARMARTH IRON PVT. LTD. AND ORS.	UTTAR PRADESH High Court of Judicature at Allahabad CEA-125-2019 03-04-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	21.04.2025	13--16	N.VENKATARAMAN/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ DHRUV SHARMA/ (D) VIVEK GUPTA	DISMISSED ON GROUND OF DELAY AS WELL AS ON MERITS
30	DELHI CUSTOMS	D	C	NA	15068/2025	**2025**	NA	UNION OF INDIA AND ORS.	SABA SIMRAN	DELHI High Court of Delhi at New Delhi WP(C)-3612-2024 27-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	21.04.2025	13--21	N.VENKATARAMAN/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ DHRUV SHARMA/ (D) ANAMIKA AGRAWAL	DELAY CONDONED AND MATTER DISMISSED

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31	RAIGAD	D	E	NA	28721/2020	2020	CA NO.690/2021	COMMISSIONER OF CENTRAL EXCISE RAIGAD	M/S ISPAT INDUSTRIES LTD	CUSTOM EXCISE SERVICE TAX APELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI EA-1110-2007 DATED 01-11-2018	NA	CORRECT TRANSACTION VALUE WAS NOT AVAILABLE AND VARIOUS ELEMENTS OF COSTS WERE NOT KNOWN AT THE TIME OF CLEARANCE OF GOODS. DEPRECIATION OF PLANT AND MACHINERY, BUILDING ETC., WAS REQUIRED TO BE INCLUDED IN THE COST OF PRODUCTION FOR DETERMINATION OF THE VALUE OF CAPTIVELY CONSUMED GOODS, AS PER CAS-4 ISSUE BY THE ICWAI.	NA	IA No.8683/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.8680/2021-EX-PARTE STAY and IA No.8678/2021-CONDONATION OF DELAY IN FILING APPEAL	22.04.2025	04--39	N.VENKATARAMAN/B.SUNITA RAO/ PREETI RANI/SWARUPAMA CHATURVEDI	DISPOSED OFF
32	NOIDA GAUTAM BUDDHA NAGAR	D	C		32456/2013	2013	CA NO.165-166/2015 SLP(C) NO. 35999-36000/2013 CC 19758-19759/2013	**U.O.I. & ORS.**	M/S. INDIAN BANK & ORS ETC	NA	276/119/2013-CX.8A	THE PRESENT CASE RELATES TO THE RIGHT OF APPROPRIATION OF THE GOLD AND GOLD JEWELRY WHICH HAD BEEN RECOVERED AND CONFISCATED BY THE CUSTOMS DEPARTMENT. IN THE PRESENT CASE THE HON'BLE HIGH COURT AFTER EXAMINING THE FACTS AND CIRCUMSTANCES OF THE CASE SET ASIDE THE IMPUGNED ORDER PASSED BY THE DRAT DATED 04.02.2011 AND RESTORED THE ORDER OF THE DRT DATED 22.02.2005 IN SO FAR AS IT HOLDS THAT THE MMTC HAS THE FIRST CHARGE OVER THE RECOVERED GOLD. THE HIGH COURT ALLOWED THE WRIT PETITION FILED BY THE MMTC AND DISMISSED THE WRIT PETITION FILED BY THE CUSTOMS DEPARTMENT.	NA	NA	24.04.2025	13--104	N.VENKATARAMAN/ H.R.RAO/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ RAMAN YADAV/ SIDDHARTH SINHA	DISPOSED OFF
33	BHUBANESHWAR-	D	E		32420/2011	2011	CA NO.518/2012 SLP(C) .../2011 CC NO. 20019	UNION OF INDIA & ORS.	M/S. ARYAN ISPAT & POWER PVT LTD.	110/2002-C DT.14/5/2002	276/240/2011-CX.8(A)	WHETHER HON'BLE HIGH COURT OF ORISSA WAS CORRECT IN QUASHING THE ORDER NO.33/2010-M(CX)DA DATED 21.07.2010 ISSUED BY THE BOARD UNDER NOTIFICATION NO. 32/2006-CE(NT) DATED 30.12.2006 AND DECLARING RULE 12CC OF CCE, RULES, 2002 AND RULE 12AA OF CENVAT CREDIT RULES, 2004 AS ULTRA VIRES THE CCE, ACT 1944 AND THE CONSTITUTION OF INDIA AND ALSO HOLDING THAT THE NOTIFICATION NO. 32/2006 CE(NT) DATED 30.12.2006 ISSUED UNDER THE SAID RULES IS NOT SUSTAINABLE UNDER LAW.	NA	NA	24.04.2025	13--109	N.VENKATARAMAN/ H.R.RAO/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ RAMAN YADAV	DISMISSED
34	BHUBANESHWAR	D	E		33521/2011	2011	CA NO.3166/2012 SLP(C) .../2011 CC NO. 20682	**UNION OF INDIA & ORS.**	M/S. BARDHAMAN STEEL P. LTD.	CESTAT ORDER DATED. 31.07.2007	276/326/2011-CX.8(A)	"(I) WHETHER THE CENTRAL GOVERNMENT IS EMPOWERED TO MAKE SPECIFIC RULES UNDER THE GENERIC RULE MAKING POWER U/S 37(1) OF THE CENTRAL EXCISE ACT, 1944 IN ADDITION TO THE SPECIFIC RULE MAKING POWER CONFERRED UNDER SECTION 37(2).?	NA	NA	24.04.2025	13--109.1	N.VENKATARAMAN/ H.R.RAO/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ RAMAN YADAV	DISMISSED
35	DGCEI, NEW DELHI	D	O		10424/2012	2012	SLP (C) NO.17838/2012 SLP(C) ../2012 CC NO. 8418	UNION OF INDIA & ORS.	M/S. MIDEAST INTEGRATED STEEL LTD. ANR.	HIGH COURT OF PATNA ORDER DT. 19.03.2006 IN CRIMINAL NO. 359/03	276/03/2012/-CX.8(A)	WHETHER RULE 12CC OF CER,2002 AND RULE 12AA OF CC RULES,2004 ARE ULTRA VIRES OR INTRA VIRES TO THE CENTRAL EXCISE ACT, 1944 AND THE CONSTITUTION OF INDIA.	NA	NA	24.04.2025	13--109.2	N.VENKATARAMAN/ H.R.RAO/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ RAMAN YADAV	DISMISSED
36	DELHI ACC IMPORT	D	C	NA	28891/2024	2024	NA	PRINCIPAL COMMISSIONER OF CUSTOMS	VIVO MOBILE INDIA PRIVATE LIMITED	DELHI Custom Excise Service Tax Appelate Tribunal CUSTA-50782-2021 09-02-2024	NA	appeal against the final impugned Final Order.No. FO/C/A/ 50226-50232/2024-CU(DB) dt 09.02.2024 in Customs Appeal No. 50782/2021 wherein the Ld Tribunal set aside the Order i n Original. issued by the Principal commissioner by stating the impugned goods to be classified under 'CTH 8517.	NA	IA FOR EX-PARTE STAY	25.04.2025	04---04	S.DWARAKANATH/ RUPESH KUMAR/ ANMOL CHANDAN/ PRAKASH GAUTAM	DELAY CONDONED AND MATTER DISMISSED
37	PATNA I	P	E	NA	53994/2024	2024	SLP (C) NO.30488/2024	M/S GANPATI MOTORS	THE CHIEF COMMISSION, CENTRAL GST AND CENTRAL EXCISE AND ORS.	BIHAR High Court of Judicature at Patna CWJC-12294-2024 22-08-2024	NA	SLP assailing the judgment dated 22.08.2024 in C.W.J.C. No. 12294 of 2023 wherein the Writ Petition filed by the Petitioner was dismissed by giving liberty to file Appeal. The Petitioner is engaged in manufacturing and selling of electric battery-operated three-wheeler Rickshaws. Petitioner applied for refund of GST u/s 54 however show cause notice was issued , against which the present petition is filed	NA	IA FOR EXEMPTIION FROM FILING C/C OF THE IMPUGNED JUDGMENT	25.04.2025	13--50	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ PADMESH MISHRA/ NAVANJAY MAHAPATRA	LEAVE GRANTED AND ALLOWED
38	DELHI CGST	P	E	NA	13791/2025	**2025**	SLP (C) NO.11456/2025	KBS INDUSTRIES LTD. DIRECTOR AND ANR	THE CUSTOMS, CENTRAL EXCISE AND SERVICE TAX SETTLEMENT COMMISSION, PRINCIPAL BENCH, NEW DELHI AND ORS.	DELHI High Court of Delhi at New Delhi WP(C)-10505-2024 13-01-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	28.04.2025	01--14	NA	DISMISSED
39	DGGI JAIPUR	P	E	NA	9546/2025	**2025**	SLP (CRL) NO.4349/2025	**VINEET JAIN**	UNION OF INDIA	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur SBCRMBA-14999-2024 24-01-2025	NA	Petitioner seeking Regular Bail, challenging the Impugned Judgment & Final Order dated 24.01.2025 dismissed the Petitioner's Bail Application against which present petition has been filed.	NA	FOR ADMISSION	28.04.2025	04--10	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ B.K.SATIJA/ BHUVAN KAPOOR	LEAVE GRANTED & ALLOWED
40	MUMBAI CGST	P	E	NA	29659/2010	2010	CA NO.129-130/2011	M/S. OSWAL PETROCHEMICALS LTD.	COMMISSIONER OF CENTRAL EXCISE MUMBAI II	CESTAT ORDER NO. A/167-168/WZB/AHD/2010/EB/CII/DT.21.05.2010	NA	CLASSIFICATION	197.17	NA	28.04.2025	04--1501	NA	APPEAL ALLOWED
41	MUMBAI CGST	P	E	NA	29658/2010	2010	CA NO.131/2011	M/S. OSWAL PETROCHEMICALS LTD.	COMMISSIONER OF CENTRAL EXCISE MUMBAI II	520/2010 dt. 08/06/2010	NA	CLASSIFICATION	1433.36	NA	28.04.2025	04--1501.1	NA	APPEAL ALLOWED
42	DELHI AIRPORT & GENERAL	D	C	NA	13403/2025	**2025**	SLP (C) NO.10725/2025	COMMISSIONER OF CUSTOMS	GOR SHARIAN	DELHI High Court of Delhi at New Delhi WP(C)-1807-2025 14-02-2025	NA	SLP against order dated 14.02.2025 passed in Writ Petition No. 1807 of 2025 High Court allowed the Writ Petition filed by the respondent and held that the Respondent is entitled to the value of the detained gold as on the market value prevalent as on the date of the impugned judgement.	NA	FOR ADMISSION	28.04.2025	04--27	N VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ (D) PRIYANKA TERDAL	DISMISSED
43	DRI RAIPUR	D	E	NA	5051/2025	**2025**	NA	DIRECTORATE OF REVENUE INTELLIGENCE, RAIPUR	KESHAV KUMAR @ BABUL	CHHATTISGARH High Court of Chhatisgarh at Bilaspur MCRC-8372-2023 11-01-2024	NA	petition challenges the final impugned judgment and order dated 11.01.2024 in MCRC No. 8372 of 2023, whereby the High Court, granting of bail in commercial quantity of psychotropic substance, granted bail to the respondent/accused in crime No. 35/2023 offence under Section 8(c), 20(b) (i) (c) and Section 29 of the NDPS Act 1985.	NA	IA FOR CONDONATION OF DELAY IN FILING	28.04.2025	05--04	AISHWARYA BHATI/ RAJAT NAIR/ ASTHA SINGH/ (D) SANJAY KUMAR TYAGI	DISMISSED (AS INFRUCTUOUS)

E = CENTRAL EXCISE
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S = SERVICE TAX
O = OTHERS

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

D = DEPARTMENTAL APPEALS
P = PARTY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF APRIL, 2025
(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
44	KOLKATA PORT	D	C	NA	15180/2025	**2025**	NA	COMMISSIONER OF CUSTOMS (PORT)	M/S CHEMSILK COMMERCE PVT. LTD.	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata CA-78678-2018 05-06-2024	NA	This Civil Appeal is filed against the Final Order No.76042/ 2024 dated 05.06.2024 in Custom Appeal No.78678 of 2018 passed by Hon'ble CESTAT, Eastern Zonal Bench Kolkata. The Hon'ble Tribunal dismissed the appeal of the revenue and held that the enhancement of value and change of classification as unsustainable solely on grounds of non-issuance of speaking order under Section 17(5) of the Act without considering the merits of the case.	NA	IA FOR EX-PARTE STAY	28.04.2025	13--27	N.VENKATARAMAN/ RUPESH KUMAR/ ANMOL CHANDAN/ (D) RASHMI MALHOTRA	DISMISSED ON THE GROUND OF DELAY
45	RAJKOT	D	S	NA	40313/2019	2019	CA NO.6/2020	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX RAJKOT	M/S. SHREE DIGVIJAY CEMENT CO. LTD.	CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD EA-1177-2011 dt. 03-06-2019	387/W/32/ 2019-JC. DT. 10.10.2019	WHETEHR THE BENEFIT OF CONCESSIONAL RATE OF DUTY IS AVAILABLE TO THE CEMENT IN TERMS OF NOTFN NO. 04/2006 CE, DATED 01.03.2006	RS. 11,39,90,886	IA No.189489/2019-CONDONATION OF DELAY IN FILING and IA No.189491/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.189490/2019-EX-PARTE STAY	29.04.2025	13--04	N.VENKATARAMAN/P.V.Y OGESWARAN/RUPESH KUMAR/ NISHA BAGCHI/ SHARATH NAMBIAR/ SHANTANU SHARMA	DISMISSED
46	GUNTUR	D	E	NA	18882/2021	2021	NA	THE COMMISSIONER OF CENTRAL TAX GUNTUR	PARASAKTI CEMENT INDUSTRIES LIMITED	CUSTOMS,EXCISE and SERVICE TAX APPELLATE TRIBUNAL REGIONAL BENCH AT HYDERABAD AN-25403-2013 DATED 18-02-2019	NA	NA	NA	IA No.111632/2021-CONDONATION OF DELAY IN FILING and IA No.111633/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.111634/2021-STAY APPLICATION	29.04.2025	13--4.1	N.VENKATARAMAN/P.V.Y OGESWARAN/RUPESH KUMAR/ NISHA BAGCHI/ SHARATH NAMBIAR/ SHANTANU SHARMA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
47	GANDHIDHAM	P	C	NA	44584/2023	2023	SLP(C) NO.26965-26966/2023	COSCO SHIPPING AND WAREHOUSING FZE LLC	UNION OF INDIA AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-15078-2023 18-10-2023	NA	NA	NA	NA	30.04.2025	07--32	N.VENKATARAMAN/V.C.B HARATHI/ ASHOK PANIGRAHI/DEVASHISH BHARUKHA/MANISH PUSHKARNA/ SHASHANK BAJPAI/ RAMAN YADAV	DISPOSED OFF
48	NHAVA SHEVA	P	C	NA	9544/2024	2024	SLP (C) NO.6898/2024	CONTAINER CORPORATION OF INDIA LTD.	COMMISSIONER OF CUSTOMS, NHAVA SHEVA	MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY CAL-33496-2023 06-12-2023	NA	NA	NA	FOR ADMISSION	30.04.2025	11--07	S.DWARKANATH/ UDAI KHANNA/ ANMOL CHANDAN/ PRASHANT SINGH-II/ SATYA JHA/ (D) MISHA KUMAR	DISMISSED
49	MUMBAI-VII	D	S	NA	38748/2019	2019	SLP (C) NO.28083/2019	THE COMMISSIONER OF SERVICE TAX MUMBAI VII	M/S. RELIANCE TELECOM LTD.	NA	NA	Indirect Taxes Matters : Service Tax	NA	FOR ADMISSION AND I.R. AND IA NO. 170944/2019 COD IN FILING	30.04.2025	13--01	VIKRAMJIT BANERJEE/MANISH PUSHKARNA/ RUPESH KUMAR/ NAVANJAY MAHAPATRA	DISMISSED

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