LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF MAY, 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	KOLKATA	P	C	NA	24742/2010	2010	CA NO. 8028/2010	M/S. COAL INDIA LTD.	COMMISSIONER CUSTOMS (PORT) KOLKATA	State Agency WEST BENGAL A-164-2004 20-04-2010	NA	NA	NA	NA	01.05.2025	04--1502	NA	DISMISSED
2	JAIPUR CGST	D	E	NA	13943/2025	2025	NA	COMMISSIONER OF CENTRLA GOODS AND SERVICE TAX AND CENTAL EXCISE	M/S RAJASTHAN STATE BEVERAGES CORPORATION LTD.	NA	NA	NA	NA	IA FOR CONDONATION OF DELAY	02.05.2025	07--24	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ KESHAV THAKUR/ SUDHAKAR KULWANT/ (D) KAMAL KISHORE	DELAY CONDONED AND MATTER DISMISSED
3	KOLKATA PORT	D	C	NA	16150/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT)	M/S ETC AGRO PROCESSING INDIA PVT. LTD.	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-75159-2023 12-10-2023	NA	NA	NA	IA FOR STAY APPLICATION	02.05.2025	13--26	N.VENKATARAMAN/ NISHA BAGCHI/ TUSHARIKA SHARMA/ ISHAAN SHARMA/ SARTHAK KAROL/ V.C.BHARATHI (D) YUGANDHAR PAWAR JHA	DISMISSED ON GROUND OF DELAY
4	KOLKATA PORT	D	C	NA	16154/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT), KOLKATA	M/S AONE AGRO PRODUCTS PVT. LTD.	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-76741-2019 12-10-2023	NA	NA	NA	IA FOR STAY APPLICATION	02.05.2025	13--65	N.VENKATARAMAN/ NISHA BAGCHI/ TUSHARIKA SHARMA/ ISHAAN SHARMA/ SARTHAK KAROL/ V.C.BHARATHI (D) YUGANDHAR PAWAR JHA	DISMISSED ON GROUND OF DELAY
5	KOLKATA PORT	D	C	NA	16108/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT), KOLKATA	M/S AGROZAN INDIA PVT. LTD.	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-76127-2019 12-10-2023	NA	NA	NA	IA FOR STAY APPLICATION	02.05.2025	13--65.1	N.VENKATARAMAN/ NISHA BAGCHI/ TUSHARIKA SHARMA/ ISHAAN SHARMA/ SARTHAK KAROL/ V.C.BHARATHI (D) YUGANDHAR PAWAR JHA	DISMISSED ON GROUND OF DELAY
6	RAURKELA	P	E	NA	7358/2020	2020	CA NO.1808/2020	KALYANI TRANSCO	M/S BHUSHAN POWER AND STEEL LTD. AND ORS.	DELHI National Company Law Apellate Tribunal CAAT(I)-1035-2019 17-02-2020	NA	NA	NA	NA	02.05.2025	09--1502	NA	APPEAL ALLOWED
7	DELHI NORTH	P	E	NA	17523/2025	2025	SLP (C) NO.11420/2025	M/S RUS EDUCATION INDIA PVT. LTD.	ADDITIONAL COMMISSIONER, CENTRAL EXCISE, SERVICE TAX AND CENTRAL TAX COMMISSIONERATE		NA	NA	NA	FOR ADMISSION	02.05.2025	13--34	NA	DISMISSED
8	DELHI (AIRPORT & GENERAL)	D	C	NA	17869/2025	2025	NA	COMMISSIONER OF CUSTOMS AND ORS.	SHUBHANGI GUPTA		NA	NA	NA	IA FOR COD IN FILING	05.05.2025	01--16	NA	DELAY CONDONED AND MATTER DISMISSED
9	VISAKHAPATNAM CGST	D	E	NA	18877/2025	2025	NA	ASSISTANT COMMISSIONER OF CENTRAL TAX AND AND	M/S SRI VIJAYA VISAKHA MILK PRODUCERS COMPANY LTD. AND ANR.		NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGEMENT	05.05.2025	01--18	NA	DELAY CONDONED AND MATTER DISMISSED
10	MUMBAI CENTRAL	D	S		38259/2014	2014	CA NO.10815-10819/2014	COMMISSIONER OF SERVICE TAX III MUMBAI	M/S. VODAFONE INDIA LTD.	CUSTOM EXCISE SERVICE TAX APELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI ON-1381-2014 DATED 21-08-2014	387/W/61/2014-JC. DATED 20.11.2014	NA	NA	IA No. 27676/2017 - INTERLOCUTARY APPLICATION	06.05.2025	07--18	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
11	MUMBAI EAST	D	S		16046/2015	2015	CA NO.5252/2015	CST, MUMBAI-IV	M/S. WEIZMANN FOREX LTD. ETC.	CESTAT ORDER NO. 22077-22083/2014 DATED 20.11.2014	387/W/66/2014-JC. DATED 14.11.2014	WHETHER THE MONEY TRANSFER SERVICES' PROVIDED BY THE ASSESSEE TO THEIR CLIENT M/S. WESTERN UNION FINANCIAL SERVICES INC, USA IN INDIA WERE TAXABLE (AS CONTENDED BY THE DEPARTMENT), OR THE SAME WERE TO BE TREATED AS 'EXPORT OF SERVICES'.	10.4448158	WITH APPLN.(S) FOR COD IN FILING APPEAL. 1ST LISTING	06.05.2025	07--18.1	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
12	MUMBAI EAST	D	S		8795/2018	2018	CA NO.4009/2018	CST, MUMBAI-VI	M/S. A.T.E. ENTERPRISES PVT. LTD.	NA	276/234/2017-CX.8A	ISSUE INVOLVED IN THIS CASE IS WHETHER THE SERVICES PROVIDED BY ASSESSEE ARE TREATED AS EXPORT OF SERVICES UNDER EXPORT OF SERVICES RULES, 2005, FOR WHICH THE CONSIDERATION WAS RECEIVED IN THE FOREIGN VONVERTIBLE CURRENCY.	RS. 8..89 CRORE	NA	06.05.2025	07--18.10	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
13	DELHI SOUTH	D	S	1277/2018	18328/2018	2018	SLP(C) NO. 25413-25416/2018	CST, DELHI-III	M/S. VERIZON COMMUNICATION INDIA PVT. LTD.	HON'BLE HIGH COURT OF DELHI ORDER DE. 12.09.2017	276/57/2018-CX.8A	THE ISSUE INVOLVED IS WHETHER THE HON'BLE HIGH COURT IS JUSTIFIED BY ORDERING THAT THE DENIAL OF THE REFUND OF THE CENVAT CREDIT TO VERIZON INDIA AND THE RAISING OF A DEMAND OF SERVICE TAX ON THE CONSIDERATION BY IT FOR EXPORT OF TELECOMMUNICATION SERVICES TO VERIZON US IS NOT SUSTAINABLE IN LAW.	W.P. NO. 11569/2016 RS. 42,03,15,086 W.P. NO. 11572/2016 RS. 92,11,45,500 W.P. NO. 11577/2016 RS. 19,71,081 W.P. NO. 11575/2016 RS. 02,65,25,46,712	NA	06.05.2025	07--18.11	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
14	GURUGRAM	D	E	NA	23114/2018	2018	CA NO. 8045-8046/2018	CCE, DELHI-III	M/S. MICROSOFT CORPORATION INDIA PVT. LTD.	ORDER NO. A/62137-62138/2017-CU(DB) DT. 14.12.2017	383/51/2018-JC. DT. 04.04.2018	WHETHER WHEN THE EFFECTIVE COMSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PLACE ON THE SOIL & TERRITORY OF INDIA CAN THE SERVICE BE CONSIDERED AS EXPORTED ONLY ON THE BASIS THAT CONSIDERATION FOR THE SAME HAS BEEN RECEIVED FROM OUTSIDE INDIA .	RS. 2,50,17,14,575	FOR ADMISSION and IA No.102566/2018-STAY APPLICATION and IA No.102565/2018-CONDONATION OF DELAY IN FILING APPEAL	06.05.2025	07--18.12	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED

E = CENTRAL EXCISE
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15	NOIDA	D	E	NA	26469/2018	2018	CA NO. 9139-9140/2018	CCE, NOIDA	M/S. SAMSUNG INDIA ELECTRONICS PTD.	ST/A/70475/2017-CU(DB) DT. 12.05.2017	383/177/2017-JC. DT. 08.01.2018	WHETHER THE HON'BLE CESTAT WAS CORRECT IN HOLDING THAT SIEPL HAS EXPORTED THE SERVICES IN QUESTION AND THEY ARE NOT LIABLE TO PAY SERVICE TAX UNDER THE FINANCE ACT, 1994 IN CONTRAVENTION OF PROVISION OF RULE3(2) OF EXPORT OF SERVICE RULES, 2005 IN AS MUCH AS THAT EFFECTIVE USE, CONSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PALCE ON THE SOIL & TERRITORY OF INDIA.	RS. 1,33,21,724,00 P. RS. 2,00,00,000	IA No.117857/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.117853/2018-STAY APPLICATION and IA No.117853/2018-CONDONATION OF DELAY IN FILING APPEAL	06.05.2025	07--18.13	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
16	DELHI SOUTH	D	S		27390/2018	2018	CA NO. 10349/2018	CST, GURUGRAM	M/S. CANON INDIA PVT. LTD.	A/52630-52634/2015-EX(DB) DT. 19.08.2015	383/61/2018-JC DT. 21.05.2018	WHETEHR THE HON'BLE HIGH COURT WAS RIGHT IN DISMISSING THE APPEAL ON THE GROUND THAT IT IS NOT MAINTAINABLE UNDER SECTION 35G OF THE CENTRAL EXCISE ACT, 1944	1,06,77,339	NA	06.05.2025	07--18.14	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
17	DELHI SOUTH	D	S	NA	28112/2018	2018	CA NO. 9745/2018	CST, SOUTH NEW DELHI	M/S. J. MITRA AND COMPANY PVT. LTD.	ST/A/53592/2017-CU(DB) DT. 31.05.2017	383/32/2018-JC. DT. 04.05.2018	THE APPELLATE TRIBUNAL IT ITS IMPUGNED ORDER HAD HELD THAT THE SERVICE PROVIDED TO FOREIGN BASED ENTITY NOT HAVING BUSINESS ESTABILISHMENT IN INDIA WERE COVERED UNDER ULE 3(1)(III) OF THE EXPORT OF SERVICE RULES, 2005 SINCE, SUCH SERVICES NOT CONSUMED IN INDIA AN PAYMENT RECEIVED IN CONVERTIBLE FOREIGN EXCHANGES, SAME TO BE TREATED AS EXPORT OF SERVICES AND NOT LEVIABLE TO SERVICE TAX IN INDIA.	RS. 7,54,67,276	NA	06.05.2025	07--18.15	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
18	DELHI SOUTH	D	S	2335/2018	29256/2018	2018	CA NO. 10071/2018	CST, DELHI	M/S. SGC SERVICES PVT. LTD.	ORDER NO. ST/A50386/2018-CU(DB) DT. 24.01.2018	383/103/2018-JC. DT. 24.05.2018	WHETHER WHEN THE EFFECTIVE USE CONSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PLACE ON THE SOIL & TERRITORY OF INDIA CAN THE SERVICE BE CONSIDERED AS EXPORTED ONLY ON THE BASIS THAT CONSIDERATION FRO THE SAME HAS BEEN RECEIVED FROM OUTSIDE INDIA.	RS. 77,00,53,214	FOR ADMISSION and I.R. and IA No.126679/2018-CONDONATION OF DELAY IN FILING and IA No.126687/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.126684/2018-STAY APPLICATION	06.05.2025	07--18.16	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
19	DELHI NORTH	D	E		30301/2018	2018	CA NO. 11837-11838/2018	CGST NEW DELHI EAST	M/S. AGILENT TECHNOLOGIES INDIA PVT. LTD.	CCE, DELHI EAST	383/80/2018-JC. DT. 03.05.2018	WHETEHR THE TRIBUNAL IS JUSTIFIED IN HOLDING THAT THE BUSINESS AUXILIARY SERVICES AND MANAGEMENT, MAINTENANCE AND REPAIR SERVICE AS PROVIDED BY M/S. AGILENT TECHNOLOGY INDIA PVT. LTD. TO THEIR FOREIGN PRINCIPAL M/S. AGILENT TECHNOLOGY SINGAPORE SALES PVT. LTD. AMOUNT TO EXPORT OF SERVICE.	RS. 8,13,15,324	FOR STAY APPLICATION ON IA 3131425/2018 FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES ON IA 135845/2020	06.05.2025	07--18.17	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
20	DELHI-II	D	E	NA	42165/2018	2018	CA NO. 1440/2019	CCE, DELHI-II	M/S. RESEARCH IN MOTION INDIA PVT. LTD.	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL SA-57820-2013 dt. 27-02-2018	NA	NA	NA	IA FOR EX-PARTE STAY ON IA 13851/2019 IA No. 13851/2019 - EX-PARTE STAY	06.05.2025	07--18.18	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
21	DELHI II	D	S	NA	9982/2019	2019	SLP(C) NO. 10281/2019	CST, DELHI II	M/S. WARTSILA INDIA LTD.	HIGH COURT OF JUDICATURE AT BOMBAYCEA-141-2017 DT. 18-09-2018	NA	NA	NA	FOR ADMISSION and I.R. and IA No.56467/2019-CONDONATION OF DELAY IN FILING and IA No.56468/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	06.05.2025	07--18.19	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
22	GURUGRAM	D	S		16887/2015	2015	CA NO.5307/2015	CST, DELHI-IV	M/S. MICROSOFT CORPORATION (INDIA) PVT. LTD.	CESTAT ORDER NO. A/53733/2014-EX(DB) DATED 03.09.2014	383/84/2014-JC. DATED 13.01.2014	WHETHER WHEN THE EFFECTIVE USE CONSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PLACE ON THE SOIL & TERRITORY OF INDIA, CAN THE SERVICE BE CONSIDERED AS EXPORTED ONLY ON THE BASIS THAT CONSIDERATION FOR THE SAME HAS BEEN RECEIVED FORM OUTSIDE INDIA. (II) WHETHER THE ACCRUAL OF BENEFIT SOULD BE REGARDED AS A CONSIDERATION FOR DERTEMINING THE PLACE OF USAGE OR CONSUMPTION OF THE SERVICE UNDER THE FINANCE ACT 1994, AND THE RULES MADE THEREUNDER? (III) ASSUMING THAT THE THE ANSWER TO QUESTION (1) IS IN AFFIRMATIVE, IS THE ACCRUAL TO BENEFIT ONLY TO THE PERSON WHO PAYS FOR IT. IN OTHER WORDS WHETHER USER, BENEFICIARY AND PAYER OF SERVICE HAVE NECESSARILY TO BE SAME PERSON.	1.280368313	FOR STAY APPLICATION ON IA 2/2015 IA NO.2/2015 STAY APPLICATION	06.05.2025	07--18.2	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
23	DELHI SOUTH	D	S	NA	13283/2019	2019	CA NO. 4959/2019	CST, DELHI	M/S. VODAFONE MOBILE SERVICES LIMITED	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL AN-55322-2014 DT. 24-07-2018	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	IA No.71612/2019-CONDONATION OF DELAY IN FILING and IA No.71614/2019-EX-PARTE STAY	06.05.2025	07--18.20	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
24	BANGALORE SOUTH	D	S		37365/2019	2019	C.A. No.9008-9009/2019	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX, BANGALORE LTU	M/S. IBM INDIA PVT. LTD.	CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, South Zonal Bench, Bangalore AN-232-2009 DT.01-01-2019	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	NA	06.05.2025	07--18.22	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
25	DELHI SOUTH	D	S	NA	38417/2019	2019	NA	CST, DELHI	M/S. SUMITOMO CORPORATION INDIA PV.T LTD.	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL STA-3973-2012 DT. 10-02-2017	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	IA No. 171035/2019 - CONDONATION OF DELAY IN FILING IA No. 171037/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 171036/2019 - STAY APPLICATION	06.05.2025	07--18.23	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED

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26	CGST, NAVI MUMBAI	D	E	NA	5151/2020	2020	CA NO.2634/2020	COMMISSIONER OF SERVICE TAX VII MUMBAI (NOW KNOWN AS COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, EXCISE AND CUSTOMS, NAVI MUMBAI	M/S. ABBOTT HEALTHCARE INDUSTRIES LTD.	CUSTOM EXCISE SERVICE TAX APELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI FO-86306-2019 dt. 01-05-2019	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	FOR EX-PARTE STAY O IA 42148/2020 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	06.05.2025	07--18.24	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
27	DELHI SOUTH	D	S	NA	10280/2020	2020	CA NO.3546-3549/2020	CST, DELHI	M/S. VERIZON INDIA PVT. LTD.	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL STA-52799-2016 DT. 02-08-2019	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	IA No.74417/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.74416/2020-EX-PARTE STAY and IA No.74415/2020-CONDONATION OF DELAY IN FILING APPEAL	06.05.2025	07--18.25	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED

E = CENTRAL EXCISE
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28	BANGALORE	D	S	NA	24028/2020	2020	NA	CCE AND ST. BANGALORE	M/S. FANUC INDIA PVT. LTD.	CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, South Zonal Bench, Bangalore STA-890-2009 07.01.2020	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944	NA	FOR ADMISSION and I.R. and IA No.136651/2020-CONDONATION OF DELAY IN FILING and IA No.136652/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.136650/2020-STAY APPLICATION	06.05.2025	07--18.26	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
29	BANGALORE NORTH	D	E	NA	5606/2022	2022	CA NO.2424/2022	COMMISSIONER OF CENTRAL TAX BANGALORE NORTH	LOTUS LAB PVT. LTD.	KARNATAKA CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, South Zonal Bench, Bangalore STA-1503-2011 25-02-2020	NA	NA	NA	IA No.45362/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.45361/2022-EX-PARTE STAY	06.05.2025	07--18.27	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
30	BELAPUR CGST	D	E	NA	44986/2023	2023	SLP (C) NO.26382/2023	THE COMMISSIONERCGST AND C.EX. BELAPUR	WARTSILA INDIA LTD.	MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY CEA-44-2021 23-06-2023	NA	NA	NA	IA NO.230641/2023- COD IN FILING	06.05.2025	07--18.28	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
31	DELHI SOUTH	D	S		21301/2015	2015	CA NO. 6556/2015	CST, DELHI-II	M/S. GAP INTERNATIONAL SOURCING (PVT.) PVT. LTD.	CESTAT ORDER NO. ST/A/50780/2014-CU(DB) DATED 28.02.2014	383/15/2015-JC. DATED 11.03.2015	WHETHER WHEN THE EFFECTIVE USE, CONSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PLACE ON THE SOILD & TERRIOTORY OF INDIA, CAN THE SERVICE BE CONSIDERED AS EXPORTED ONLY ON THE BASIS THAT CONSIDERATION FOR THE SAME HAS BEEN RECEIVED FROM OUTSIDE INDIA.	5.6698112	FOR STAY APPLICATION ON IA 2/2015 IA NO.2/2015- STAY APPLICATION	06.05.2025	07--18.3	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
32	GURUGRAM CGST	D	E	NA	43295/2024	2024	CA NO.12468-12471/2024	THE COMMISSIONER OF SERVICE TAX, DELHI	M/S MICROSOFT CORPORATION (INDIA) PVT. LTD.	PUNJAB Customs, Excise and Service Tax Appellate Tribunal STA-828-2010 03-05-2024	NA	NA	NA	FOR STAY APPLICATON	06.05.2025	07--18.30	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
33	DELHI SOUTH	D	S		42309/2015	2015	CA NO.2402-2403/2016	COMMISSIONER OF SERVICE TAX, DELHI	M/S AMADEUS INDIA PVT. LTD.	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL STA-824-2010 DATED 03-06-2014	NA	NA	NA	FOR STAY APPLICATION ON IA 3/2016 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 5/2016 FOR EARLY HEARING APPLICATION ON IA 18114/2019	06.05.2025	07--18.4	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
34	GURUGRAM	D	S		42310/2015	2015	CA NO.571-572/2016	CST, DELHI-IV	M/S. ACQUIRE SERVICES PVT. LTD.	NA	383/53/&55/2015-JC. DATED 28.09.2015	WHETHER WHEN THE EFFECTIVE USE, CONSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PLACE ON THE SOIL AND THE TERRITORY OF INDIA, CAN THE SERVICE BE CONSIDERED AS EXPORTED ONOY ON THE BASIS THAT CONSIDERATION FOR THE SAME HAS BEEN RECEIVED FROM THE OUTSIDE INDIA. 2. WHETHER THE ACCURAL OF BENEFITS SHOULD BE REGARDED AS CONSIDERATION FOR DETERMINING THE PLACE OF USAGE OR CONSUMPTION OF THE SERVICE UNDER THE FINANCE ACT, AND RULES? 3. ASSUMING THAT THE ANSWER TO QUESTION (II) IS IN AFFIRMATIVE, IS THE ACCRUAL TO BENEFIT ONLY TO THE PERSON WHO PAYS FOR IT, IN OTHER WORDS WHETHER USER, BENEFICIARY AND PAYER OF SERVICE HAVE NECESSARILY TO BETHER SAME PERSON.	32.8868402	NA	06.05.2025	07--18.5	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
35	DELHI SOUTH	D	S		32166/2016	2016	CA NO.10885/2016	CST, DELHI	M/S. TRANSCORP INTERNATIONAL LTD.	NA	383/08/2016-JC. DATED 05.05.2016	WHETHER WHEN THE EFFECTIVE USE, CONSUMPTION AND ENJOYMENT OF SERVICE HAS TAKEN PLACE ON THE SOIL AND THE TERRITORY OF INDIA, CAN THE SERVICE BE CONSIDERED AS EXPORTED ONOY ON THE BASIS THAT CONSIDERATION FOR THE SAME HAS BEEN RECEIVED FROM THE OUTSIDE INDIA.	RS. 29,355,979	NA	06.05.2025	07--18.6	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
36	GURUGRAM	D	S		34759/2016	2016	CA NO. 3692/2017	CST, DELHI-IV	M/S. NORTEL NETWORKS INDIA PVT.LTD.	CESTAT ORDER NO. ST/A/52027/2015-CU(DB) DATED 17.03.2015	383/18/2016-JC.	NA	NA	WITH APPLN.(S) FOR C/DELAY RE-FILING APPEAL. AND COD IN FILING APPEAL. 1ST LISTING	06.05.2025	07--18.7	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
37	BANGALORE NORTH	D	S		42337/2016	2016	CA NO. 1469/2017	COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX-II BANGALORE	M/S IBM INDIA PVT. LTD.	CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, South Zonal Bench, Bangalore FO-20066-2016 DATED 20-01-2016	NA	NA	NA	WITH OR	06.05.2025	07--18.8	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
38	DELHI SOUTH	D	S	837/17	14641/2017	2017	C.A. No.9152/2017	CST, NEW DELHI-II	M/S. MARUBENI INDIA PVT.LTD.	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL AN-55491-2013 27-07-2016	383/13/2017-JC. DATED 28.03.2017	NA	NA	FOR EX-PARTE STAY ON IA 48206/2017 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 48208/2017 IA NO.48206/2017- EX-PARTE STAY	06.05.2025	07--18.9	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED
39	DRI MUMBAI	P	E	NA	33674/2024	2024	SLP (CRL) NO.10400/2024	SANJAY KUMAR KANTILAL JAIN	THE STATE OF MAHARASHTRA	MAHARASHTRA High Court of Judicature at Bombay WPS-14216-2024 19-07-2024	NA	NA	NA	NA	07.05.2025	08--06	N.VENKATARAMAN/ NISHA BAGCHI/B SUNITA RAO/ SANJAY KUMAR TYAGI	LEAVE GRANTED AND ALLOWED

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF MAY, 2025
(DECIDED CASES)

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
40	DRI NAGPUR	P	E	NA	50888/2024	2024	SLP (CRL) NO.16676/2024	SHIVRAJ	DIRECTORATE OF INTELLIGENCE (DRI)	MAHARASHTRA High Court of Judicature at Bombay at Nagpur CRABA-568-2024 02-08-2024	NA	NA	NA	FOR ADMISSION	07.05.2025	12--17	RAJA THAKARE/ ROHIT KHARE/ RAGHAV SHARMA/ VIMLA SINHA/ RAJESHWARI SHANKAR	DISMISSED
41	JABALPUR	D	E	NA	60763/2024	2024	SLP(Crl) No.7171/2025	UNION OF INDIA	RAVI JAROD AND ANR.	MADHYA PRADESH High Court of Madhya Pradesh Principal Seat at Jabalpur IA-12883-2024 23-07-2024	NA	SLP against order dated 23.07.2024 passed by the HC in Interlocutory Application No. 12883 of 2024 in Criminal AppealNo. 544 of 2024] whereby theHon'ble High Court on grounds had allowed the interlocutory application preferred by the Respondents herein seeking suspension of sentence during the pendency of the criminal appeal.	NA	NA	08.05.2025	03--09	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ PALLAV MONGA/ AMIT SHARMA-II/ (D) CHETAN JOSHI	DELAY CONDONED. DISPOSED OFF
42	DRI DELHI HQ	D	E	NA	7166/2024	2024	SLP (CRL) NO.3334/2024	DIRECTORATE OF REVENUE INTELLIGENCE	MANU KHOSLA	DELHI High Court of Delhi at New Delhi BA-841-2021 14-09-2023	NA	NA		IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	08.05.2025	05--06	VIKRAMJIT BANERJEE/ K.M.NATARAJ/ R.BALA/SWARUPAMA CHATURVEDI/ SHARATH NAMBIAR/ B.K.SATIJA/ T.S.SABARISH/DEBOJIT BORKAKATI/ ABHISHEK SINGH	DISMISSED
43	VISHAKHAPATNAM	D	E	NA	17602/2025	2025	NA	ASSISTANT COMMISSIONER OF CENTRAL TAX AND ORS.	M/S SRI VIJAYA VISAKHA MILK PRODUCERS COMPANY LTD. AND ANR.	ANDHRA PRADESH High Court of Andhra Pradesh at Amravati WP-254-2024 10-12-2024	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.05.2025	01--07	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ PRERNA DHAL/ VISHNU JAIN/ (D) RAGHAVENDER M KULKARANI	DELAY CONDONED AND DISMISSED
44	GUNTUR	D	E	NA	17894/2025	2025	SLP (C) NO.12495-12498/2025	ASSISTANT COMMISSIONER OF CENTRAL TAXES AND ORS.	M/S GEMINI EDIBLES AND FATS INDIA LIMITED AND ANR.	ANDHRA PRADESH High Court of Andhra Pradesh at Amravati WP-5253-2023 29-01-2025	NA	NA	NA	FOR ADMISSION	09.05.2025	01--08	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ PRERNA DHAL/ VISHNU JAIN/(D) AJAY JAIN	DISMISSED
45	DELHI NORTH	D	E	NA	21913/2025	2025	NA	COMMISSIONER OF CENTRAL TAX AND GST DELHI NORTH AND ORS.	RAGHAV AGARWAL	DELHI High Court of Delhi at New Delhi WP(C)-15380-2023 24-09-2024	NA	NA	NA	IA FOR COD IN FILING	09.05.2025	04--31	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ NEELAKSHI BHADAURIA	DELAY CONDONED AND DISMISSED
46	KOLKATA PORT CUSTOMS	D	C	NA	16116/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT)	M/S ASIAN TEA AND EXPORTS LTD.	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-76864-2019 12-10-2023	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.05.2025	13--11	N.VENKATARAMAN/ V.C.BHARATHI/ KARTIKEYA ASTHANA/ AGRIMA SINGH/ (D) VISHAL MEGHWAL	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
47	KOLKATA PORT CUSTOMS	D	C	NA	16086/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT) KOLKATA	PRATHISTHA COMMERCIAL PVT. LTD.	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-75832-2021 12-10-2023	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.05.2025	13--11.1	N.VENKATARAMAN/ V.C.BHARATHI/ KARTIKEYA ASTHANA/ AGRIMA SINGH/ (D) VISHAL MEGHWAL	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
48	KOLKATA PORT CUSTOMS	D	C	NA	16090/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT) KOLKATA	M/S UMA EXPORTS LTD.	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-76127-2019 12-10-2023	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.05.2025	13--11.2	N.VENKATARAMAN/ V.C.BHARATHI/ KARTIKEYA ASTHANA/ AGRIMA SINGH/ (D) VISHAL MEGHWAL	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
49	HALDIA	D	E	NA	17852/2025	2025	NA	COMMISSIONER OF CENTRAL EXCISE HALDIA	M/S TATA STEEL LIMITED	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata FO-77529-2023 21-11-2023	NA	NA	NA	IA FOR COD IN FILING	09.05.2025	13--25	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ AADYA JHA/ PRATYUSH SRIVASTAVA/ (D) VIBHU SHANKAR MISHRA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
50	AHMEDABAD CUSTOMS	D	C	NA	21354/2025	2025	NA	CC AHMEDABAD	GFLURO COATING PVT. LTD.	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad AN-10802-2023 06-11-2024	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.05.2025	13--39	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ AADYA JHA/ PRATYUSH SRIVASTAVA/	DISMISSED
51	DGGI DELHI	D	E	NA	17849/2025	2025	SLP(C) No. 13850-13853/2025	COMMISSIONER OF DELHI GOODS AND SERVICE TAX	M/S NDCON CONSTRUCTIONS	DELHI High Court of Delhi at New Delhi WP(C)-5397-2024 24-09-2024	NA	NA	NA	NA	09.05.2025	13--71	NA	DELAY CONDONED AND DISMISSED
52	DELHI CUSTOMS (IMPORT & GENERAL)	P	C	NA	4343/2025	2025	NA	VIJENDER SINGH	COMMISSIONER OF CUSTOMS (IMPORT AND GENERAL)	DELHI High Court of Delhi at New Delhi CUSAA-63-2024 10-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.05.2025	13--12	NA	DELAY CONDONED. DISMISSED
53	MUMBAI -III (IMPORT)	D	C	NA	16068/2025	2025	NA	THE PRINCIPAL COMMISSIONER OF CUSTOMS	HINDUSTAN PLATINUM PRIVATE LIMITED	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-86318-2016 20-12-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	13.05.2025	13--21	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ B.K.SATIJA/ (D) SNEHASHISH MUKHERJEE	DISMISSED ON THE GROUND OF DELAY
54	MUMBAI CUSTOMS	P	C	NA	18986/2025	2025	NA	M/S J.C. JEWELLERS (CHENNAI) PVT. LTD.	UNION OF INDIA AND ORS.	MAHARASHTRA High Court of Judicature at Bombay WP-271-2023 26-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.05.2025	13--26	NA	DELAY CONDONED. DISPOSED OFF
55	PATNA CGST	P	E	NA	20891/2025	2025	SLP (C) NO.12693/2025	M/S MANGAL MURTI CONSTRUCTION	THE UNION OF INDIA	BIHAR High Court of Judicature at Patna CWJC-4541-2024 18-01-2025	NA	NA	NA	FOR ADMISSION	13.05.2025	13--29	NA	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 = PARTY APPEALS

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF MAY, 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
56	KOLKATA PORT/ DELHI CUSTOMS	P	O	NA	40411/2019	2019	SLP (C) NO.29050/2019	M/S. NOBLE RESOURCES AND TRADING INDIA PRIVATE LIMITED EARLIER KNOWN AS ANDAGRO SERIVES PVT. LTD.	UNION OF INDIA & ORS.	HIGH COURT OF GUJARAT AT AHMEDABAD SPLCA-8596-2007 DT. 05-08-2019	NA	Indirect Taxes Matters : Interpretation of exemption notification under Customs Act	NA	IA PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES	14.05.2025	03--1503	NA	APPEAL ALLOWED
57	CHENNAI -I (AIRPORT) CUSTOMS	P	C	NA	781/2025	2025	SLP (CRL) NO.1581/2025	MOHAMMED SABIR ALI	THE JOINT SECRETARY AND ORS.	TAMIL NADU High Court of Judicature at Madras at Chennai HCP-2229-2024 21-12-2024	NA	NA	NA	NA	14.05.2025	05--25	ARCHANA PATHAK DAVE/ SHIVIKA MEHRA/ RAJESHVARI SHANKAR/ PRANEET PRANAV/ (C/A) RAJAN KR.CHOURASIA	LEAVE GRANTED AND ALLOWED
58	DRI INDORE	D	E	NA	60759/2024	2024	NA	UNION OF INDIA	DINESH RAJOD AND ORS.	MADHYA PRADESH High Court of Madhya Pradesh Principal Seat at Jabalpur CRA-544-2024 13-05-2024	NA	NA	NA	IA FOR COD IN FILING	16.05.2025	02--12	S.DWARAKANATH/ RUPESH KUMAR/ YASHRAJ BUNDELA/ KARTIKEYA ASTHANA/ (D) AAKASH MEENA	DELAY CONDONED. DISPOSED OFF
59	DGGI DELHI	D	E	NA	17900/2025	2025	NA	DEPUTY DIRECTOR, DIRECTORATE GENERAL OF GST INTELLIGENCE, DZU AND ORS.	KINGS SECURITY GUARDS SERVICES PRIVATE LIMITED THROUGH ITS DIRECTOR	DELHI High Court of Delhi at New Delhi WPC-16725-2024 04-12-2024	NA	NA	NA	FOR ADMISSION	16.05.2025	03--23	N.VENKATARAMAN/ NISHA BAGCHI/ SATYA JHA/ PRIYANKA DAS/ SHAURYA RAI/ (D) RAJEEV RANJAN	DELAY CONDONED. DISMISSED
60	AHMEDABAD CUSTOMS	D	C	NA	21718/2025	2025	NA	COMMISSIONER OF CUSTOMS AHMEDABAD	INVIXIM ACCESS PVT. LTD.	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad CA-10233-2021 09-04-2024	NA	NA	NA	IA FOR STAY APPLICATION	16.05.2025	03--29	N.VENKATARAMAN/ NISHA BAGCHI/ SATYA JHA/ PRIYANKA DAS/ SHAURYA RAI/ (D) KSHITIZ SINGH	DISMISSED ON GROUND OF DELAY
61	AHMEDABAD NORTH	D	E	NA	22241/2025	2025	NA	UNION OF INDIA AND ORS.	M/S GIRISH PRAVINBHAI RATHOD (JAY AMBEY) AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-17980-2021 14-06-2024	NA	NA	NA	IA FOR COD IN FILING	16.05.2025	11--16	S.DWARAKANATH/ RUPESH KUMAR/ NEELAKSHI BHADAURIA/ GAYATRI MISHRA/ (D) PIYUSH BERIWAL	DISMISSED ON GROUND OF DELAY AS WELL AS ON MERIT.
62	BHOPAL	P	E	NA	25290/2025	2025	NA	MADHUR PARCEL SERVICES PVT. LTD.	COMMISSIONER OF C. AND C. EXCISE, BHOPAL	DELHI Custom Excise Service Tax Appelate Tribunal STA-51884-2017 02-04-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	16.05.2025	11--25	NA	DISMISSED ON GROUND OF DELAY
63	GUNTUR	P	E	NA	22903/2025	2025	SLP (C) NO.14270/2025	MS SRIBA NIRMAN COMPANY	THE COMMISSIONER (APPEALS), GUNTUR, CENTRAL TAX AND CUSTOMS AND ORS.	ANDHRA PRADESH High Court of Andhra Pradesh at Amravati WP-25826-2023 29-01-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	16.05.2025	11--63	NA	DISMISSED
64	DGGI GURUGRAM	D	E	NA	21064/2025	2025	NA	DIRECTOR GENERAL OF GOODS AND SERVICE TAX INTELLIGENCE AND ANR.	SUPER PRODUCTS	DELHI High Court of Delhi at New Delhi WP(C)-15972-2024 26-11-2024	NA	Slp against order dated 26.1 1.2024 in WP15972 of 2024 issue involved is power of the petitioner to not allow debit of amount in electronic credit ledger and blocking DECL and the High Court held that respondent will lift the negative locking of ECL	NA	IA FOR COD IN FILING	19.05.2025	03--24	N.VENKATARAMAN/ V.C.BHARATHI/ SARTHAK KAROL/ UDAI KHANNA/ (D) PREMA PRIYADARSHINI	DELAY CONDONED. DISMISSED
65	AHMEDABAD	D	C	NA	22950/2025	2025	NA	CC AHMEDABAD	KLJ RESOURCES LIMITED	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad CA-10319-2023 24-10-2024	NA	Civil appeal filed against order dated 24.1 0.2024 tribunal set aside the order passed by the Commissioner of customs holding that imported materials classified under chapter heading 271290405 and reversed the order of the Commissioner	NA	IA FOR COD IN FILING APPEAL	19.05.2025	03--29	N.VENKATARAMAN/ V.C.BHARATHI/ SARTHAK KAROL/ UDAI KHANNA/(D) PRIYANKA TERDAL	DISMISSED
66	JAMSHEDPUR CGST	D	E	NA	7277/2025	2025	NA	UNION OF INDIA	M/S TATA STEEL LIMITED	JHARKHAND High Court of Jharkhand at Ranchi WPT-1719-2022 21-08-2023	NA	On 06.07.2020 Ordinance was promulgated whereby Respondent No.1 has imposed aCess on purportedly on "mineral bearing lands" in the State of Jharkhand due to the ongoing Covid-19/Novel Coronavirus pandemic. The petitioner submits that the Covid Cess imposed by way of the Impugned Ordinance is iter-alia unreasonable excessive, manifestly arbitrary, beyond the competence of the State Legislature and is a colourable exercise of poser and ought to be struc down by this Hon'ble Court as unconstitutional.	NA	IA FOR COD IN FILING	19.05.2025	03--43	N.VENKATARAMAN/ V.C.BHARATHI/ SARTHAK KAROL/ UDAI KHANNA/ ANUJ UDUPA	LEAVE GRANTED & ALLOWED
67	SURAT	D	E	NA	17547/2025	2025	NA	UNION OF INDIA	M/S YASHO INDUSTRIES LTD.	GUJARAT High Court of Gujarat at Ahmedabad SCA-10504-2023 17-10-2024	NA	Slp against order dated 17.1 0.2024 in civil application number 10504 of 20238C8 side. The petition in which pre-deposit was made by the respondent from the electronic credit ledger. issue is whether amount available in electronic cash ledger can be used for making payment of any liability under GST laws.	NA	IA FOR COD IN FILING	19.05.2025	06--15	N.VENKATARAMAN/ V.C.BHARATHI/ PANKHURI SRIVASTAVA/ AMIT SHARMA-II/ PIYUSH BERIWAL/ (D) RAJEEV RANJAN	DELAY CONDONED. DISMISSED
68	JAIPUR CGST	P	E	NA	22143/2025	2025	NA	MUKESH MODI	THE COMMISSIONER, CENTRAL EXCISE COMMISSIONERATE	RAJASTHAN High Court of Judicature for Rajasthan at Jodhpur DBCEA-126-2009 21-02-2025	NA	NA	NA	IA FOR COD IN FILING	19.05.2025	06--20	NA	DELAY CONDONED AND DISMISSED
69	JAIPUR CGST	P	E	NA	22099/2025	2025	NA	M/S JAIN GRANI MARMO PVT. LTD	THE COMMISSIONER OF CENTRAL EXCISE COMMISSIONERATE	RAJASTHAN High Court of Judicature for Rajasthan at Jodhpur DBCEA-127-2009 21-02-2025	NA	NA	NA	IA FOR COD IN FILING	19.05.2025	06--20.1	NA	DELAY CONDONED AND DISMISSED
70	DELHI EAST	P	E	NA	23605/2025	2025	SLP (C) NO.13670/2025	M/S VALLABH TEXTILES	ADDITIONAL COMMISSIONER, CENTRAL TAX, GST DELHI EAST	DELHI High Court of Delhi at New Delhi WP(C)-4576-2025 09-04-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	19.05.2025	06--23	NA	DISPOSED OFF

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71	MUNDRA CUSTOMS	D	C	NA	48603/2024	2024	NA	COMMISSIONER OF CUSTOMS	M/S SUNCSTY SHEETS PRIVATE LIMITED	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad CA-10137-2024 01-05-2024	NA	Appeal against final order dated zero 1.0 5.2024,CESTAT set aside the order passed by the Commissioner of custom and granted consequential relief to the appellant issue pertains to imported goods bye Miss classifying the nature.	NA	IA FOR COD IN FILING	19.05.2025	11--06	N.VENKATARAMAN/ V.C.BHARATHI/ NISHA BAGCHI/ NEELAKSHI BHADAURIA/ SHANTNU SHARMA/ (D) PRIYANKA DAS	DELAY CONDONED. DISPOSED OF ON THE GROUND OF LOW TAX EFFECT.
72	DELHI SOUTH	P	E	NA	26320/2025	2025	SLP(C) No. 14442/2025	FUTURE BRANDS LIMITED	COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE DELHI SOUTH COMMISSIONERATE NEW DELHI	DELHI High Court of Delhi at New Delhi W.P(C)-5974-2025 06-05-2025	NA	NA	NA	NA	19.05.2025	11--69	NA	DISMISSED

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73	BHUBANESHWAR (PREV) CUSTOMS	D	C	NA	17606/2025	2025	NA	UNION OF INDIA AND ORS.	M/S DALMIA CEMENT BHARAT LTD.	ORISSA High Court of Orissa at Cuttack WP(C)-19961-2019 20-11-2024	NA	SLP against the impugned judgment and final order dated 20.11.2024 passed by the Hon'ble High Court of Orissa in W.P No (C) No. 19961 of 2019. In the present case, the issue of levy and collection of SWS in the light of Notification No. 24/2015-Cus dated 08.04.2015 is involved	NA	IA FOR CONDONATION OF DELAY IN FILING	20.05.2025	03--15	N.VENKATARAMAN/ ARUIT PRASAD/ PRIYANKA DAS/ V.C.BHARATHI/ (D) SANTOSH KUMAR	DISPOSED OFF
74	DGGI MEERUT	P	E	NA	27727/2024	2024	WP (CRL) NO.278/2024	VIKAS SWARUP	UNION OF INDIA ANR ORS.	NA	NA	NA	NA	FOR ADMISSION	20.05.2025	16--23	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ SHANTANU SHARMA/ ANNIRUDH SHARMA-II/ ISHAAN SHARMA	DISMISSED AS WITHDRAWN
75	DGGI MEERUT	P	E	NA	28470/2024	2024	WP (CRL) NO.289/2024	PRAMOD CHANDRA NAVIK	UNION OF INDIA ANR ORS.	NA	NA	NA	NA	FOR ADMISSION	20.05.2025	16--23.3	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ SHANTANU SHARMA/ ANNIRUDH SHARMA-II/ ISHAAN SHARMA	DISMISSED AS WITHDRAWN
76	DGGI MEERUT	P	E	NA	27731/2024	2024	WP (CRL) NO.279/2024	SANDEEP GARG	UNION OF INDIA ANR ORS.	NA	NA	NA	NA	FOR ADMISSION	20.05.2025	16--23.4	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ SHANTANU SHARMA/ ANNIRUDH SHARMA-II/ ISHAAN SHARMA	DISMISSED AS WITHDRAWN
77	DGGI	P	E	NA	37946/2024	2024	WP(CRL) NO.376/2024	YAJAT GOYAL	UNION OF INDIA	NA	NA	NA	NA	FOR ADMISSION	20.05.2025	16--27	ANNAM VENKATESH/ ZOHEB HUSSAIN/ KANU AGRAWAL	DISMISSED AS WITHDRAWN
78	JODHPUR CUSTOMS	P	C	NA	49190/2024	2024	W.P. (CRL) NO.458/2024	GOURI SHANKER TOSHNIWAL	UNION OF INDIA AND ORS.	NA	NA	NA	NA	IA FOR GRANT OF INTERIM RELIEF	20.05.2025	16--30	S.D.SANJAY/ MERUSAGAR SAMANTRAY/ AMIT SHARMA-II/ RAJESHWARI SHANKAR/ (D) SHAILENDRA TIWARI	DISMISSED AS WITHDRAWN
79	DGGI DELHI	P	E	NA	47817/2024	2024	W.P. (CRL) NO.428/2024	ARVIND AGARWAL	UNION OF INDIA AND ORS.	NA	NA	NA	NA	FOR GRANT OF INTERIM RELIEF	20.05.2025	16--30.1	S.D.SANJAY/ MERUSAGAR SAMANTRAY/ AMIT SHARMA-II/ RAJESHWARI SHANKAR/ (D) SHAILENDRA TIWARI	DISMISSED AS WITHDRAWN
80	HYDERABAD-II	D	S		10975/2016	2016	CA NO.4682/2016	COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, HYDERABAD-II	M/S. VST INDUSTRIES LTD.	NA	385/S/72/2015-JC. DATED 04.01.2016	CLASSIFICATION OF EXCISABLE GOODS USED OR PACKING AND CARRYING THE CIGRETTES VIZ. PRINTED GAY WRAPPERS'FALLING UNDER CHAPTER SUB HEADING NO. 48239013	DUTY RS. 1,29,13,866 P-RS. 1,07,50,285 P-RS. 2500000	WITH APPLN.(S) FOR COD IN FILING APPEAL. AND OR 1ST LISTING	21.05.2025	11--06.1	S.DWARAKANATH/ PIYUSH BERIWAL/ AASTHA SINGH/ NAVANJAY MAHAPATRA/ A.K.PANDA/S.A.HASEEB	DISPOSED OFF
81	INDORE	P	O	NA	21402/2016	2016	CA NO.7089-7090/2025 SLP (C) NO.26178-26179/2016 CC 15836-15837/2016	M/S. SURAJ IMPEX INDIA PVT. LTD.	UNION OF INDIA & ORS.	CESTAT ORDER NO. ST/A/52306/2014-CU(DB) DATED 15.05.2014	NA	Whether the Clarificatory Circular No. 35/2010- CUS dated 17.09.2010 issued with reference to earlier Drawback notifications, has prospective effect or retrospective effect, specially when the language used in earlier notifications and present notification issued with the said Circular is same. The Circular dated 17.09.2010 is of benevolent nature.	NA	FOR CONDONATION OF DELAY IN FILING ON IA 1/2016 FOR CONDONATION OF DELAY IN REFILING ON IA 2/2016 IA No. 1/2016 - CONDONATION OF DELAY IN FILING IA No. 2/2016 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS	22.05.2025	06--1502	NA	LEAVE GRANTED & DISPOSED OFF
82	BENGALORE	P	E	NA	8142/2013	2013	CA NO.9301/2013	THE STATE OF KERALA AND ANR.	ASIANET SATELLITE COMMUNICATIONS LTD. AND ORS.	KERALA HIGH COURT OF KERALA AT ERNAKULAM WPC-33966-2006 28-06-2012	NA	NA	NA	NA	22.05.2025	06--1501	NA	DISPOSED OFF
83	CHENNAI SOUTH	P	S	NA	DIARY NO. 3725/2013	2013	CA NO.1581-1583/2020 SLP (C) NO. 10658-10660/2013	M/S. BHARATI TELEMEDIA LTD. & ANR.	UNION OF INDIA	HIGH COURT OF JUDICATURE AT MADRAS WP-25927-2011 dt. 19-10-2012	NA	NA	NA	IA No. 1/2013 - APPLICQATION FOR CONDONATION OF DELAY IN FILING SL	22.05.2025	06--1501.21	NA	DISPOSED OFF
84	MEERUT	P	E	NA	DIARY NO.19858/2018	2018	CA NO.1690/2020	BLING ICE NETWORK PVT. LTD.	THE STATE OF UTTAR PRADESH AND ORS.	UTTAR PRADESH HIGH COURT OF JUDICATURE AT ALLAHABAD WT-523-2016 09-04-2018	NA	NA	NA	IA NO.103945/2018- EXEMPTION FROM FILING O.T.	22.05.2025	06--1501.39	NA	DISPOSED OFF
85	LUCKNOW	P	S	NA	DIARY NO.18929/2019	2019	CA NO. 1548-1549/2020	M/S. MANSION CABLE NETWORKS PRIVATE LTD.	THE SATE OF UTTAR PRADESH AND ORS.	HIGH COURT OF JUDICATURE AT ALLAHABAD WC-40711-2015 DT. 09-04-2018	NA	Indirect Taxes Matters : Entertainment Tax	NA	IA No. 133874/2022 - EXEMPTION FROM FILING O.T. IA No. 58600/2022 - EXEMPTION FROM FILING O.T. IA No. 37780/2020 - EXEMPTION FROM FILING O.T. IA No. 90912/2019 - EXEMPTION FROM FILING O.T. IA No. 133869/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES IA No. 58598/2022 - STAY APPLICATION	22.05.2025	06--1501.40	NA	DISPOSED OFF
86	DGGI DELHI	D	E	NA	55055/2024	2024	NA	ADDITIONAL DIRECTOR GENERAL	M/S MAKE MY TRIP (INDIA) PVT. LTD.	DELHI Custom Excise Service Tax Appelate Tribunal STA-50081-2022 05-06-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	28.05.2025	04--10	N.VENKATARAMAN/ V.C.BHARATHI/ RUPESH KUMAR/ PANKHURI SRIVASTAVA/ SHIVANK PRATAP SINGH/ (D) SHWETA GARG	DELAY CONDONED. DISMISSED
87	DGGI GURUGRAM	D	E	NA	21133/2025	2025	NA	UNION OF INDIA AND ORS.	VIKAS TRADING CO.	DELHI High Court of Delhi at New Delhi WP(C)-10564-2024 22-11-2024	NA	NA	NA	FOR ADMISSION AND I.R.	29.05.2025	03--17	N.VENKATARAMAN/ V.C.BHARATHI/ RUPESH KUMAR/ PANKHURI SRIVASTAVA/ (D) RASHMI SINGHANIA	DELAY CONDONED. DISMISSED

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88	DELHI SOUTH	D	S	NA	25000/2019	2019	C.A. No.7483/2019	CST DELHI	AUTODESK INDIA PVT LTD	CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL APP-59239-2013 DATED 26-03-2018	NA	NA	NA	IA No.122775/2019-CONDONATION OF DELAY IN FILING and IA No.122779/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.122778/2019-STAY APPLICATION	06.05.2025	07--18.21	VIKRAMJIT BANERJEE/ B.SUNITA RAO/ SEEMA BENGANI/VIMLA SINHA/ SUGHOSH SUBRAMANYAM/UDAI KHANNA/ SIDDHARTHA SINHA/ NISHA BAGCHI	DISMISSED

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