

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF JULY, 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	AHMEDABAD CUSTOMS	D	C	NA	59586/2024	2024	NA	THE PRINCIPAL COMMISSIONER CUSTOMS AHMEDABAD	THE GAIL (INDIA) LTD.	Supreme Court DELHI Delhi SC-27543-2016 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	01.07.2025	13--11	V.C.BHARATHI/ RUPESH KUMAR/ ANIRUDH SHARMA-II/ (D) RAJENDER SINGH CHAUHAN	DELAY CONDONED. DISMISSED
2	VARANASI/ LUCKNOW (PREV)	P	E	NA	32710/2025	2025	SLP (CRL) NO.9106/2025	RAISUDDIN	UNION OF INDIA	UTTAR PRADESH High Court of Judicature at Allahabad CR MBA-4532-2025 02-05-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING OT.	02.07.2025	11--21	NA	LEAVE GRANTED. ALLOWED
3	JAMNAGAR PRVENTIVE	D	C	NA	8754/2023	2023	CA NO.3746/2023	COMMISSIONER OF CUSTOMS JAMNAGAR (PREV)	SHREE RAM GREEN SHIP RECYCLING INDUSTRIES	GUJARAT CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD CA-11805-2019 01-12-2022	NA	NA	NA	NA	02.07.2025	12--105	N.VENKATARAMAN/ V.C.BHARATHI/ NISHA BAGCHI/ NACHIKETA JOSHI/ PRANEET PRANAV/ ANMOL CHANDAN/ RASHMI SINGHANIA	DISPOSED OFF
4	JAMSHEDPUR CGST	P	E	NA	60671/2024	2024	NA	SINGH ENTERPRISES	UNION OF INDIA AND ORS.	JHARKHAND High Court of Jharkhand at Ranchi WPT-1710-2022 12-02-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.07.2025	13--12	NA	DELAY CONDONED. DISMISSED
5	DELHI SOUTH	D	E	NA	21136/2025	2025	NA	COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX AND ORS.	KARUNA RAJENDRA RINGSHIA	DELHI High Court of Delhi at New Delhi WP(C)-7250-2024 21-10-2024	NA	The present special leave petition is filed against the impugned order dated 21.10.2024 in WP (C) No.7250/2024 passed by the Hon'ble High Court of Delhi at 'New Delhi (DB) whereby allowing the writ petition filed by the respondent herein and directed the petitioners herein to lift the negative blocking of the electronic credit ledger	NA	IA FOR CONDONATION OF DELAY IN FILING	09.07.2025	11--21	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ BHUVAN KAPOOR/ (D) PIYUSH BERIWAL	DELAY CONDONED. DISMISSED
6	DELHI WEST	D	E	NA	24660/2025	2025	NA	UNION OF INDIA AND ORS.	M/S HCC VCCL JOINT VENTURE	DELHI High Court of Delhi at New Delhi WP(C)-10940-2023 05-11-2024	NA	SLP assailing the final impugned judgment and order dated 05.11.2024 passed in WP (C) No. 10940 of 2023. HC allowing the Writ Petition of the Respondent without giving separate reasoning and going into the material facts of the present case. has quashed the Revision Order dated 05.07.2023	NA	IA FOR CONDONATION OF DLEYA IN FILING	09.07.2025	11--23	S.DWARAKANATH/ RUPESH KUMAR/ ISHAAN SHARMA/ (D) UMESH BABU CHOURASIA	DELAY CONDONED. DISMISSED
7	AHMEDABAD NORTH	D	E	NA	28563/2025	2025	NA	UNION OF INDIA AND ORS.	M/S FORD INDIA (P) LTD.	GUJARAT High Court of Gujarat at Ahmedabad SCA-19453-2021 22-10-2024	NA	Respondent filed its returns and applications for refund for the Period July 2017, August 2017 and September 2017on account of Input Tax Credit (ITC) accumulated due to Zero rated supply of goods a n d services. The Adjudicating Authority allowed the refund applications of the Respondent. During the Audit, it was observed that the Respondent has utilized the credit for the payment of tax.	NA	IA FOR CONDONATION OF DELAY IN FILING	09.07.2025	13--23	S.DWARAKANATH/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ ASTHA SINGH/ (D) SNEHASHISH MUKHERJEE	DELAY CONDONED. THE SPECIAL LEAVE PETITION ARE ACCORDINGLY DISMISSED SUBJECT TO DEPOSIT OF Rs.10,000/- AS COSTS WITH THE SUPREME COURT ADVOCATES-ON-RECORDS ASSOCIATION WITHIN A PERIOD OF FOUR WEEKS FROM TODAY
8	CHENNAI CUSTOMS (PREV) III	D	C	NA	30401/2025	2025	NA	THE COMMISSIONER R OF CUSTOMS CHENNAI III	M/S JSW STEEL LTD.	TAMIL NADU Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Chennai AN-41511-2017 02-05-2018	NA	Appeal against the impugned final judgment and order dated 02.05.2018 passed by Tribunal,in Appeal No. C/41511/2017. CESTAT has passed the Final Order No 41710/2018 dated 02.05.2018 and held Respondent has rightly claimed and availed the benefit of exemption under Notification No. 104/2009-Cus. dated 14/09/2009 in respect of the Parts, Components and Spares in excess of 10% of the value of the SHIS scrip.	NA	FOR ADMISSION	09.07.2025	13--26	S.DWARAKANATH/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ ASTHA SINGH/ (D) PRIYANKA TERDAL	DISMISSED ON GROUND OF DELAY AS WELL AS ON MERIT

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9	AHMEDABAD SOUTH	D	E	NA	33088/2025	2025	NA	THE UNION OF INDIA AND ORS.	M/S TIRTH AGRO TECHNOLOGY PVT. LTD. AND ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-11630-2023 20-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	10.07.2025	13--22	N.VENKATARAMAN/ V.C.BHARATHI/ ANMOL CHANDAN/ UDAI KHANNA/ B.K.SATIJA/ (D) KIRAN BHARDWAJ	DELAY CONDONED. THE SLP IS DISMISSED, SUBJECT TO DEPOSIT OF RS.10,000/- AS COSTS WITH THE SUPREME COURT ADVOCATE-ON-RECORD ASSOCIATION
10	DELHI (IMPORT & GENERAL)	D	C	NA	33388/2025	2025	NA	THE COMMISSIONER OF CUSTOMS (IMPORT AND GENERAL)	M/S NATIONAL RIFLE ASSOCIATION OF INDIA		NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	10.07.2025	13--25	N.VENKATARAMAN/ V.C.BHARATHI/ ANMOL CHANDAN/ UDAI KHANNA/ B.K.SATIJA/ (D) MANINDER DUBEY	DELAY CONDONED. DISMISSED
11	DGGI GURUGRAM	D	E	NA	31866/2025	2025	NA	DEPUTY DIRECTOR AND ANR.	RAMESH KUMAR YADAV AND ANR.	PUNJAB High Court of Punjab & Haryana at Chandigarh CWP-19104-2024 18-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	11.07.2025	13--24	N.VENKATARAMAN/ RUPESH KUMAR/ GAURANG BHUSHAN/ VARUN CHUGH/(D) MANOJ KUMAR	DELAY CONDONED. DISMISSED
12	MUMBAI (IMPORT-III) ACC CUSTOMS	D	C	NA	22160/2025	2025	NA	COMMISSIONER OF CUSTOMS (IMPORT)	PHILIPS INDIA LTD.	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-87594-2023 18-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY	14.07.2025	02--21	N.VENKATARAMAN/ AMIT SHARMA-II/ PIYUSH BERIWAL/ V.C.BHARATHI/ (D) RASHMI MALHOTRA	DELAY CONDONED. DISMISSED
13	DELHI IMPORT ACC	D	C	NA	6685/2025	2025	NA	COMMISSIONER OF CUSTOMS AIR CARGO COMPLEX (IMPORT)	INTER GLOBE AVIATION LIMITED	DELHI Custom Excise Service Tax Appellate Tribunal CA-51937-2021 05-08-2024	NA	The issue that arises for consideration in all these 1714 appeals is whether Notification No. 36/2021-Customs dated 19.07.2021: issued under section 25(1) of the Customs Act, 19622 amending Notification No. 45/2017-Customs dated 30.06.20173 w o u l d h a v e retrospective effect from the date the Exemption Notification was issued on 30.05.2017.	NA	FOR ADMMISSION	14.07.2025	05--22	N.VENKATARAMAN/ NISHA BAGCHI/ V.C.BHARATHI/ PADMESH MISHRA/ (D) PRIYANKA TERDAL	DELAY CONDONED AND MATTER DISMISSED
14	AHMEDABAD CUSTOMS	D	C	NA	22159/2025	2025	NA	COMMISSIONER OF CUSTOMS	HUARONG PLASTIC MACHINERY INDIA PVT. LTD.	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad CA-10255-2019 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	14.07.2025	09--23	N.VENKATARAMAN/ V.C.BHARATHI/ NISHA BAGCHI/ RAMAN YADAV/ (D) B.SUNITA RAO	DELAY CONDONED. DISMISSED
15	COCHIN CUSTOMS	P	C	NA	58163/2024	2024	SLP (CRL) NO.175/2025	RENIN A.R.	UNION OF INDIA AND ANR.	KERALA High Court of Kerala at Ernakulam BA-8175-2024 13-11-2024	NA	NA	NA	NA	14.07.2025	12--06	AISHWARYA BHATI/ MILI JOY BAXI/ RAJEEV RANJAN/ SHIVIKA MEHRA/ AASTHA SINGH / SARTHAK KAROL	DISMISSED AS WITHDRAWN
16	DELHI EAST	P	E	NA	30869/2025	2025	SLP (C) NO.17635/2025	SHRI ADINATH ENTERPRISES	JOINT COMMISSIONER CENTRAL TAX GST DELHI EAST	DELHI High Court of Delhi at New Delhi WP(C)-2931-2025 07-03-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	14.07.2025	12--24	NA	DISMISSED
17	CHENNAI -II CUSTOMS	D	C	NA	32777/2025	2025	NA	COMMISSIONER OF CUSTOMS, CHENNAI II	KALPATARU POWER TRANSMISSION LTD.	TAMIL NADU Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Chennai CA-40683-2015 16-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	14.07.2025	12--26	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ PADMESH MISHRA/ (D) AJAY KUMAR PRAJAPATI	DELAY CONDONED AND MATTER DISMISSED
18	DELHI CUSTOMS PREVENTIVE	D	C	NA	31678/2025	2025	NA	PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S XOR TECHNOLOGIES LLP	DELHI Custom Excise Service Tax Appellate Tribunal FO-58745-2024 30-09-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	14.07.2025	16--28	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ PRERNA DHAL/ (D) SMRITI KUMARI	DELAY CONDONED AND MATTER DISMISSED

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19	DELHI CUSTOMS (IMPORT)	D	C	NA	31590/2025	2025	C.A. No.7701/2025	PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)	TDK INDIA PVT LTD	DELHI Custom Excise Service Tax Appellate Tribunal FO-50108-2025 28-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	14.07.2025	16--63	N.VENKATARAMAN/ V.C.BHARATHI/ KHANNA/ PRERNA UDAI DHAL/ (D) SMRITI KUMARI	DELAY CONDONED AND MATTER DISMISSED
20	NHAVA SHEVA -V	D	C	NA	32493/2025	2025	NA	COMMISSIONER OF CUSTOMS	M/S A.K. IMPEX	MAHARASHTRA High Court of Judicature at Bombay CAL-14468-2024 27-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.07.2025	07--21	N.VENKATARAMAN/ V.C.BHARATHI/ AAYUSH ANAND/ (D) ADITYA GIRI	THERE ARE NO JUSTIFIABLE GROUNDS FOR CONDONING THE DELAY OF 101, 100, 101 DAYS RESPECTIVELY. DISMISSED ON THE GROUND OF DELAY
21	NHAVA SHEVA -V	D	C	NA	33706/2025	2025	NA	COMMISSIONER OF CUSTOMS	M/S GANI GRANITES PVT. LTD.	MAHARASHTRA High Court of Judicature at Bombay IA(L)-34291-2024 27-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.07.2025	07--21.1	N.VENKATARAMAN/ V.C.BHARATHI/ AAYUSH ANAND/ (D) ADITYA GIRI	THERE ARE NO JUSTIFIABLE GROUNDS FOR CONDONING THE DELAY OF 101, 100, 101 DAYS RESPECTIVELY. DISMISSED ON THE GROUND OF DELAY
22	NHAVA SHEVA -V	D	C	NA	31810/2025	2025	NA	COMMISSIONER OF CUSTOMS, JNCH	BAG INDUSTRIES	MAHARASHTRA High Court of Judicature at Bombay CAL-7966-2024 27-11-2024	NA	NA	NA	NA	15.07.2025	07--42	N.VENKATARAMAN/ V.C.BHARATHI/ AAYUSH ANAND/ (D) ADITYA GIRI	DISMISSED ON GROUND OF DELAY
23	KOLKATA SOUTH	D	E	NA	2207/2025	2025	NA	COMMISSIONER OF SERVICE TAX	G.S. ATWAL AND COMPANY ENGINEERING PVT. LTD.	WEST BENGAL High Court at Calcutta CEXA-11-2024 09-07-2024	NA	NA	NA	FOR ADMISSION	15.07.2025	09--18	S.D.SANJAY/ AMRITANSHU/ BERIWAL/ (D) KAPOOR/ AKSHAY PIYUSH BHUVAN PREMA PRIYADARSHINI	DISMISSED
24	DGGI BENGALURU ZU	D	E	NA	10392/2025	2025	SLP (CRL) NO.3736/2025	SENIOR INTELLIGENCE OFFICER	RITU NITIN MINOCHA AND ANR.	KARNATAKA High Court of Karnataka at Bengaluru WP-1966-2025 25-01-2025	NA	NA	NA	FOR ADMISSION	15.07.2025	15--31	N.VENKATARAMAN/ RUPESH KUMAR/ MERUSAGAR SAMANTRAY/ BHUVAN KAPOOR/ (D) PIYUSH BERIWAL	LEAVE GRANTED AND APPEAL ALLOWED
25	TIRUCHIRAPPALLY	D	C	NA	26556/2025	2025	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S TPV TECHNOLOGY INDIA PVT. LTD.	TAMIL NADU Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Chennai CA-40503-2022 27-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.07.2025	16--12	N.VENKATARAMAN/ V.C.BHARATHI/ B.K.SATIJA/ ASTHA SINGH/ (D) ALAPNA SHARMA	DELAY CONDONED AND MATTER DISMISSED
26	KOLKATA PORT	D	C	NA	14933/2025	2025	NA	THE COMMISSIONER OF CUSTOMS (PORT)	M/S HATCOM AGRO (P) LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata FO-75606-2024 20-03-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.07.2025	16--27	RAGHAVENDRA P.SHANKAR/ LAHIRI/ BHUVAN KARAN/ KAPOOR/ (D) SANTOSH KUMAR	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
27	DIBRUGARH	D	E	NA	22157/2025	2025	NA	COMMISSIONER OF CGST AND EXCISE	M/S BRAHMAPUTRA CRACKER AND POLYMER LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata STA-75209-2019 04-05-2022	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.07.2025	16--32	RAGHAVENDRA P.SHANKAR/ KAPOOR/ BHUVAN KARAN/ LAHIRI/ (D) UMESH BABU CHOURASIA	DISMISSED ON THE GROUND OF DELAY (1027 DAYS DELAY)
28	BENGALURU NORTH/ WEST	D	E	NA	43278/2024	2024	NA	COMMISSIONER OF SERVICE TAX (LTU)	M/S VXL INSTRUMENTS LIMITED	KARNATAKA Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Bangalore STA-2511-2012 06-03-2024	NA	CESTAT, Bengaluru vide Final Order No.20134/2024 has held against the service tax levy on COA stickers for Thin Clients with Microsoft software. The Tribunal determined the transactions as sales of goods, not services, since the COAs j u s t authenticated pre-loaded software, not transferred copyrights. T h e Hon'ble CESTAT, allowed the appeal both on merits and limitation of time.	NA	IA FOR CONDONATION OF DELAY IN FILING	16.07.2025	09--15	N.VENKATARAMAN/ NAVANJAY MAHAPATRA/ UDAYADITYA BANERJEE/ KESHAV THAKUR/ (D) RAGHVENDER M.KULKARNI	DISMISSED

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29	DRI MUMBAI	D	E	NA	30416/2025	2025	NA	DIRECTORATE OF REVENUE INTELLIGENCE	MAHENDRA KUMAR ISHWARNATH NIGHAM	MAHARASHTRA High Court of Judicature at Bombay BA-2150-2023 07-02-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	17.07.2025	06--07	RAJA THAKRE/ RISHIKESH HARIDAS/ ROHIT KHARE/ PRATYUSH SRIVASTAVA/ (D) VIMLA SINHA	DISMISSED
30	NAGPUR CUSTOMS	D	C	NA	24935/2025	2025	NA	COMMISSIONER OF CUSTOMS	EXCELLENT BETELNUT PRODUCTS P. LTD.	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CUSA-85123-2024 17-05-2024	NA	NA	NA	IA FOR EX-PARTE STAY	17.07.2025	07--19	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ UDAI KHANNA/ (D) NAVIN KUMAR	DISMISSED ON THE GROUND OF DELAY
31	JAIPUR CGST	D	E	NA	31699/2025	2025	NA	UNION OF INDIA AND ORS.	M/S COMPUCOM SOFTWARE LIMITED AND ANR.	RAJASTHANHigh Court of Judicature for Rajasthan at JaipurDBCWP-7525-202104-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	17.07.2025	07--22	N.VENKATARAMAN/ NISHA BAGCHI/ NAVANJAY MAHAPATRA/ V.C.BHARATHI/ UDAI KHANNA/ (D) ROVINS FRANCIS	DELAY CONDONED. DISPOSED OFF
32	MUMBAI (IMPORT) CUSTOMS	D	C	NA	32474/2025	2025	NA	COMMISSIONER OF CUSTOMS (IMPORT)	GLENMARK PHARMACEUTICALS LIMITED	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-87155-2023 25-02-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY	17.07.2025	09--16	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ SARTHAK KAROL/ PADMESH MISHRA/ (D) ARUNIMA DWIVEDI	DELAY CONDONED. DISMISSED
33	TIRUPATI CGST	D	E	NA	30600/2025	2025	NA	THE UNION OF INDIA	M/S HERITAGE FOODS LIMITED AND ANR.	High Court of Andhra Pradesh at Amravati WP-27108-2021 29-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	17.07.2025	12--28	N.VENKATARAMAN/ PRASHANT SINGH-II/ MILI BAXI/ (D) RAGHAVENDRA M.KULKARANI	DELAY CONDONED. DISMISSED
34	FARIDABAD	D	E	NA	12530/2025	2025	MA NO.1244/2025	UNION OF INDIA AND ORS.	M/S S.D. ENGINEERSTECH PVT. LTD.	Supreme Court DELHI Delhi SC-27543-2016 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPLICATION FOR RESTORATION	18.07.2025	09--07	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ B.K.SATIJA	DELAY CONDONED. SLP (C) NO.27543/2016 IS RESTORED. MA DIARY NO.12530/2025 IS DISPOSED OFF
35	DGGI SURAT	D	E	NA	28284/2025	2025	NA	UNION OF INDIA AND ORS.	COLOURTEX INDUSTRIES PVT. LTD. AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-21384-2022 19-09-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.07.2025	09--16	S.DWARAKANATH/ RUPESH KUMAR/ PRATYUSH SRIVASTAVA/ (D) PANKHURI SRIVASTAVA	DELAY CONDONED. DISMISSED
36	DELHI ACC (IMPORT)	D	C	NA	30758/2025	2025	NA	UNION OF INDIA AND ORS.	M/S AIMS RETAIL SERVICES PRIVATE LIMITED	DELHI High Court of Delhi at New Delhi WPC-9461-2023 13-02-2025	NA	NA	NA	IA NO.1556	18.07.2025	09--23	S.DWARAKANATH/ HITARTH RAJA/ AMIT SHARMA-II/ KAMAL DIGPAUL/ (D) MUKESH VERMA -A	DELAY CONDONED. DISMISSED
37	ALWAR CGST	D	E	NA	32559/2025	2025	T.P. (C) NO.1860/2025	UNION OF INDIA AND ORS.	M/S ALLINONE HAX (OPC) PVT. LTD. AND ANR.	High Court RAJASTHAN High Court of Judicature for Rajasthan at Jaipur DBCWP-7561-2024	NA	NA	NA	FOR ADMISSION	18.07.2025	09--26	N.VENKATARMAN/ RUPESH KUMAR/ PADMESH MISHRA/ (D) PRIYANKA GARG	DISMISSED AS WITHDRAWN
38	MUMBAI CUSTOMS (PREV)	D	C	NA	6959/2025	2025	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE)	BIMAL P SHAH	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-86365-2019 02-09-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.07.2025	09--33	N.VENKATARAMAN/ UDAI KHANNA/ V.C.BHARATHI/ RUKHMINI BOBDE/ (D) BIPIN BIHARI SINGH/	DELAY CONDONED. 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

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39	FARIDABAD CGST	D	E	NA	24941/2025	2025	NA	COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX	JCB INDIA LTD.	CHANDIGARH Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh EA-2968-2011 09-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.07.2025	09--39	N.VENKATARAMAN/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ V.C.BHARATHI/ (D) KARAN CHAHAR	DELAY CONDONED. DISMISSED
40	COCHIN CUSTOMS	P	C	NA	22357/2025	2025	SLP (CRL) NO.7470-7471/2025	SAMEER THADATHIL	SUPERINTENDENT OF CUSTOMS AIR INTELLIGENCE UNIT AND ANR.	KERALA High Court of Kerala at Ernakulam BA-3269-2025 14-03-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	18.07.2025	13--09	NA	DISMISSED
41	AHMEDABAD SOUTH	D	E	NA	31632/2025	2025	NA	UNION OF INDIA AND ORS.	M/S TIRTH AGRO TECHNOLOGY PVT. LTD. AND ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-14649-2020 18-12-2024	NA	NA	NA	FOR ADMISSION	18.07.2025	16--29	N.VENKATARMAN/ V.C.BHARATHI/ DIGVIJAY DAM/ PRERNA DHAL/ (D) GAUTAM KUMAR	DELAY CONDONED. DISMISSED
42	AHMEDABAD CGST	D	E	NA	10981/2025	2025	T.P. (C) NO.868-873/2025	UNION OF INDIA AND ORS.	M/S SELAN EXPLORATION TECHNOLOGY LIMITED	GUJARAT High Court of Gujarat at Ahmedabad SCA-3756-2021	NA	NA	NA	FOR ADMISSION	21.07.2025	07--04	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ BHUVAN KAPOOR/ ADIVITYA AWASTHI/ UDIT DEDIYA	T.P. ALLOWED
43	DGGI DELHI (HQRS)	D	E	NA	32626/2025	2025	NA	ADDITIONAL DIRECTOR DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI) AND ANR.	CENTRAL ELECTRICITY REGULATORY COMMISSION	DELHI High Court of Delhi at New Delhi WP(C)-10680-2024 15-01-2025	NA	NA	NA	FOR ADMISSION	21.07.2025	09--22	S.DWARAKANATH/ PIYUSH BERIWAL/ RUPESH KUMAR/ AGRIMA SINGH/ (D) MUKESH VERMA-A	DELAY CONDONED. DISMISSED
44	DGGI CHENNAI	D	E	NA	7597/2025	2025	T.P. (C) NO.1531-1532/2025	UNION OF INDIA AND ANR.	M/S INDIA CEMENTS LIMITED	TAMIL NADU High Court of Judicature at Madras WP-31936-2022	NA	NA	NA	FOR ADMISSION AND I.R.	22.07.2025	02--17	N.VENKATARAMAN/ V.C.BHARATHI/ PRERNA DHAL/ PRASHANT SINGH-II/ B.K.SATIJA	CASE ALLOWED
45	GUWAHATI	D	E	NA	20336/2025	2025	T.P. (C) NO.1567/2025	UNION OF INDIA	M/S GEO ENPRO PETROLEUM LTD.	ASSAM Gauhati High Court WPC-46-2024	NA	NA	NA	FOR ADMISSION	22.07.2025	02--17.1	N.VENKATARAMAN/ V.C.BHARATHI/ PRERNA DHAL/ PRASHANT SINGH-II/ B.K.SATIJA	CASE ALLOWED
46	DIBRUGARH	P	E		8086/2012	2012	CA NO. 9294/2012 SLP (C) NO. 11321/2012	M/S. SRD NUTRIENTS (P) LTD.	COMMISSIONER OF CENTRAL EXCISE	ASSAM Gauhati High Court CEA-3-2011 07-12-2011	NA	NA	NA	NA	23.07.2025	16--102	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ NAVANJAY MAHAPATRA/ B.K.SATIJA/ ADITYA DISHIT	DISMISSED
47	DRI, NEW DELHI	D	O		20108/2012	2012	CRL A. NO.1632-1633/2013 SLP(CRL NO. 6106-6107/ 2012 CRLMP NO. 15941-15942/2012	DIRECTOR, DIRECTORATE OF REVENUE INTELLIGENCE	M/S. RAJ KUMAR MEHTA & ANR.	CRL. WRIT PETITION NO. 795/2009 DELHI HIGH COURT ORDER DATED 26.11.09	276/432/2011-CX.8(A) CUS	DRI (HQ), NEW DELHI, INTERCEPTED A TRUCK ALONGWITH MARUTI CAR AT GT KARNAL ROAD IN DELHI ON 06.10.1993 AND SEIZED OF 62.370 KGS OF HEROIN, SPECIAL COURT (NDPS) ACQUITTED ALL THE ACCUSED ON THE GROUNDS OF NON-COMPLIANCE OF MANDATORY PROVISIONS OF SECTION 42(1) (2) AND SECTION 50 OF OF THE NDPS ACT, 1985. CRL. APPEAL NO. 275/1998 AND 276/1998 WAS FILED IN THE HON'BLE HIGH COURT OF DELHI.	NA	NA	24.07.2025	06--112	NA	DISMISSED
48	THANE CGST	D	E		8427/2008	2008	CA NO. 855-858/2009	COMMR. OF CENTRAL, MUMBAI	M/S. RAYMAND LIMITED	CESTAT ORDER A-98/KOL/2012 DT. 21.02.2012	387/W/186/07-JC, DT. 15/02/2008	WHETHER THE 50% COST OF ADVERTISEMENT EXPENSES BORNE BY FRANCHISEE SHOPS AND DEALERS OF ASSESSEE ON ACCOUNT OF ADVERTISEMENT THROUGH CARRY BAGS HOARDING CABLE WINDOW DISPLAY ETC ARE COVERED UNDER RULE 4 OF CEA, 1944	2.97564	NA	24.07.2025	07--102	NA	DISPOSED OFF

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF JULY, 2025
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49	GURUGRAM CGST	D	E		9834/2009	2009	CA NO. 264-265/2010	CCE GURGAON	M/S. MARUTI SUZUKI INDIA LTD. & ANR	CESTAT ORDER NO. 1408/2009. EX(DB) DATED 29/12/09	383/28/08-JC	TRANSACTION VALUE OF GOODS	1150.69856	WITH APPLN.(S) FOR C/DELAY IN RE-FILING APPEAL AND OR 2ND LISTING	24.07.2025	07--102.1	NA	DISPOSED OFF
50	GURUGRAM CGST	D	E	NA	3033/2017	2017	CA NO.9920/2017	CCE, DELHI-III	M/S. MARUTI SUZUKI INDIA LTD.	CESTAT ORER NO. A/61496/2016-EX(DB) DATED 04.10.2016	383/02/2017-JC. DATED 02.05.2017	NA	NA	IN C.A. No. - 9920/2017, FOR FOR RESTORATION ON IA 131995/2021 - IA No. 131995/2021 - RESTORATION	24.07.2025	07--102.2	NA	DISPOSED OFF
51	GURUGRAM CGST	D	E	NA	17024/2017	2017	CA NO.9763/2017	COMMISSIONER OF CENTRAL EXCISE DELHI-III	M/S MARUTI SUZUKI INDIA PVT. LTD.	CESTAT ORDER NO. A/60143/2016-EX(DB) DT. 25.05.2016	383/29/2016-JC. DT. 24.10.2016	NA	NA	IN C.A. No. - 9763/2017, FOR ADMISSION and IA No.131934/2021- RESTORATION IN M.A. NO. 1686/2021 @ CA NO. 9763/2017 AND I.A NO. 131995/2021 IN MA. 1687/2021 @ C.A NO. 9920/2017 IA No. 131934/2021 - RESTORATION	24.07.2025	07--102.3	NA	DISPOSED OFF
52	AHMEDABAD SOUTH	P	E	NA	15679/2012	2012	CA NO. 5878/2012	M/S. SAAHIL ORGANICS UNIT NO.1 AND 2	COMMISSIONER OF CENTRAL EXCISE AHMEDABAD	DELHI Custom Excise Service Tax Appellate Tribunal FO-72-2012 31-01-2012	NA	NA	NA	NA	24.07.2025	07--105	NA	DISMISSED AS WITHDRAWN
53	KANPUR	P	E	NA	10143/2016	2016	CRL A. NO.268/2017 SLP (CRL.) NO. 2583/2016	M/S. RIMJHIM ISPAT LTD. & ORS.	UNION OF INDIA & ORS.	UTTAR PRADESH High Court of Judicature at Allahabad CRLR-4581-2015 05-02-2016	NA	appeal against order dated 05.02.2016 in criminal revision number 4581 2015 it is contained that respondent have launched prosecution on complaint dated 24.02.2014. On the order of commissioner Central exise order has been set aside by CESTAT so it is contended that the complaint is not maintainable.	NA	NA	24.07.2025	11--1501	NA	DISMISSED
54	JAIPUR CGST	D	E	NA	30657/2025	2025	CA NO.9607-9609/2025	DEPARTMENT OFF CENTRAL GOODS AND SERVICE TAX	SATYENDRA P KHORANIA AND ORS.	DELHI National Company Law Apellate Tribunal IA-438-2025 04-04-2025	NA	NA	NA	FOR ADMISSION	25.07.2025	05--20	N.VENKATARAMAN/ V.C.BHARATHI/ KAMAL DIGPAUL/ UDIT DEDIYA/ (D) MUKESH VERMA- A	DISMISSED
55	CHENNAI CGST	P	E	NA	26918/2025	2025	SLP (C) NO.16947/2025	ANNAI POLY PACKS	DIRECTOR GENERAL OF CENTRAL EXCISE INTELLIGENCE	TAMIL NADU High Court of Judicature at Madras at Madurai WAMD-237-2025 13-02-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	25.07.2025	07--42	NA	DISMISSED
56	KOLKATA (PORT)	D	C	NA	16145/2025	2025	NA	COMMISSIONER OF CUSTOM (PORT)	M/S TANVI IMPEX	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata CA-76727-2019 12-10-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY	25.07.2025	09--14	N.VENKATARAMAN/ V.C.BHARATHI/ RAJESHWARI SHANKAR/ UDIT DEDIYA/ (D)AMIT KUMAR - B	DISMISSED ON GROUND OF DELAY
57	PUNE -I	D	E	NA	31115/2025	2025	NA	COMMISSIONER OF CGST AND CENTRAL EXCISE, PUNE -I	M/S PRAVIN MASALEWALE	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai EA-86772-2021 06-03-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.07.2025	09--20	N.VENKATARAMAN/ V.C.BHARATHI/ RAJESHWARI SHANKAR/ UDIT DEDIYA/ (D) SIDDHARTH PRAVEEN ACHARYA	DELAY CONDONED. DISMISSED

E = CENTRAL EXCISE
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COD = CONDONATION OF DELAY
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58	DELHI (PREV) CUSTOMS	D	C	NA	31787/2025	2025	NA	PRINCIPAL COMMISSIONER CUSTOMS NEW DELHI (PREV)	HAVELLS INDIA LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CA-51766-2022 02-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.07.2025	09--47	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ SARTHAK KAROL/ PADMESH MISHRA/ (D) CHIRAG MADAN	DELAY CONDONED AND MATTER DISMISSED
59	NAVI MUMBAI CGST	D	E	NA	30197/2025	2025	NA	COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX NAVI MUMBAI	OCEANEERING INTERNATIONAL GBH INDIA PROJECT OFFICE	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai STA-86265-2018 06-01-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.07.2025	17--24	N.VENKATARAMAN/ RUPESH KUMAR/ PANKHURI SRIVASTAVA/ ISHAAN SHARMA/ ANNIRUDH SHARMA-II/ (D)ARUNIMA DWIVEDI	DISMISSED ON GROUND OF DELAY
60	DELHI CUSTOMS ACC (IMPORT)	D	C	NA	28840/2025	2025	NA	PRINCIPAL COMMISSIONER OF CUSTOMS NEW DELHI (ACC IMPORT)	M/S SECURE METERS LTD.	DELHI Custom Excise Service Tax Appellate Tribunal FO-50093-2025 28-01-2025	NA	NA	NA	FOR ADMISSION	25.07.2025	17--20	N.VENKATARAMAN/ RUPESH KUMAR/ PANKHURI SRIVASTAVA/ ISHAAN SHARMA/ ANNIRUDH SHARMA-II/ (D)MAYANK SHARMA	DELAY CONDONED. DISMISSED
61	CHENNAI-II IMPORT	D	C	NA	30433/2025	2025	SLP (C) NO.17655-17656/2025	THE COMMISSIONER OF CUSTOMS	M/S NEENA ENTERPRISES	TAMIL NADU High Court of Judicature at Madras WA-3647-2024 04-03-2025	NA	NA	NA	NA	25.07.2025	17--25	N.VENKATARAMAN/ RUPESH KUMAR/ PANKHURI SRIVASTAVA/ ISHAAN SHARMA/ ANNIRUDH SHARMA-II/ (D)AMIT SHARMA - V	DISMISSED
62	COCHIN CUSTOMS (PREV)	D	C	NA	21917/2025	2025	NA	THE COMMISSIONER OF CUSTOMS (PREVENTIVE)	T V ABDUL KHADER	KERALA High Court of Kerala at Ernakulam CA-16-2018 12-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.07.2025	17--41	S.DWARAKANATH/ RUPESH KUMAR/ ANNIRUDH SHARMA-II/ ISHAAN SHARMA/ RAJESHWARI SHANKAR/ (D) VIVEK GURNANI	DELAY CONDONED. DISMISSED
63	AHMEDABAD	P	E	NA	47253/2024	2024	CA NO.3816-3817/2025	M/S STEMCYTE INDIA THERAPEUTICS PVT LTD.	CCE AND ST AHMEDABAD III	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad STA-12168-2018 02-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING DEFECTS	25.07.2025	09--1505	NA	CASE ALLOWED
64	DELHI NORTH	P	E	NA	27987/2025	2025	NA	M/S MONTAGE ENTERPRISES PRIVATE LIMITED AND ORS.	CENTRAL GOODS AND SERVICE TAX, DELHI NORTH AND ORS.	DELHI High Court of Delhi at New Delhi WP(C)-4774-2025 25-04-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	28.07.2025	09--23	NA	DELAY CONDONED. DISPOSED OFF
65	SILIGURI	D	E	NA	31534/2025	2025	SLP (C) NO.18008-18009/2025	UNION OF INDIA AND ORS.	ZYDUS WELLNESS PRODUCTS LTD.	SIKKIM High Court of Sikkim at Gangtok WA-9-2023 13-12-2024	NA	NA	NA	FOR ADMISSION	28.07.2025	16--41	S.DWARAKANATH/ RUPESH KUMAR/ PRATYUSH SRIVASTAVA/ B.K.SATIJA/ AADYA JHA/ SARTHAK KAROL/ (D) SHYAM GOPAL	DISMISSED
66	COCHIN CUSTOMS	P	C	NA	30412/2025	2025	SLP (CRL) NO.8883/2025	ARUNKUMAR BABUKUMAR	THE SUPERINTENDENT OF CUSTOMS	TAMIL NADU High Court of Judicature at Madras CRLOP-32301-2024 21-03-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	29.07.2025	04--04	NA	ALLOWED
67	BENGALURU WEST	P	O	NA	1313/2021	2021	W.P. (C) NO. 258/2021	M/S. PRADEEP GOYAL	UNION OF INDIA AND ORS.	NA	NA	Writ. Petition seeks appropriate directions for plugging glaring gaps in the tax revenue to be collected from foreign companies in B2B transactions by way of IGST for Online Information-and-Database Access or Retrieval Services or OIDAR.	NA	NA	29.07.2025	05--23	N.VENKATARAMAN/RAJESH RANJAN/V.C.BHARATHI/SU GHOSH SUBRAMANYAM/ANNIRUDH SHARMA-(II)/SHASHANK BAJPAI	DISPOSED OFF

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68	BANGALORE SERVICE TAX	P	S		16000/2010	2010	CA NO. 5464/2010	M/S. MAHAVIR GENERICS.	COMMISSIONER OF CENTRAL EXCISE BANGALORE	HON'BLE PUNJAB & HARAYANA HIGH COURT ORDER DATED 13.12.2013		ACTIVITY OF MAHAVIR GENERICS FALLS UNDER THE CATEGORY OF C&F AGENCY SERVICE OR NOT?	NA	NA	30.07.2025	06--108	N.VENKATARAMAN/ARIJIT PRASAD/ ASHOK PANIGRAHI/ MANISH/SHASHANK BAJPAI/RASHMI MALHOTRA/ RUKHMINI BOBDE	DISMISSED AS WITHDRAWN
69	JODHPUR CUSTOMS	D	C	NA	35735/2025	2025	SLP (CRL) NO.10848-10849/2025	UNION OF INDIA	FATHIMA FAZAL	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur SBCRMBA-2477-2025 28-03-2025	NA	NA	NA	FOR ADMISSION	30.07.2025	15--09	RAJA THAKRE/ RISHIKESH HARIDAS/ PRAKASH GAUTAM/ MADHAV SINGHAL/(D) SANTOSH KUMAR	DISMISSED
70	PATNA-II	D	E		7015/2011	2011	CA NO.4108-4110/2013 SLP(C) ../2012 CC NO. 5527-5529	CCE, PATNA	M/S. PRABHAT ZARDA FACTORY LTD.	GUJARAT HIGH COURT ORDER DATED 20.01.2012 TAX APPEAL NO. 56/2011	276/399/2010-CX.8 (A)	WHETHER THE JOB WORK USED IN THE MANUFACTURE OF FINAL PRODUCT WAS LIABLEFOR PAYMENT OF DUTY AND ALSO WHETHER THERE WAS SUPPRESSION OR MIS-STATEMENT.	100 CRORES	WITH I.A.I (C/DELAY IN FILING SLP	31.07.2025	6--102	MR. RUPESH KUMAR, SR. ADV. MR. ARIJIT PRASAD, SR. ADV. MS. PALLAVI MISHRA, ADV	DISMISSED.
71	SILIGURI	D	E		6148/2025	2025	SLP (CRL) NO.3263/2025	DIRECTORATE OF REVENUE INTELLIGENCE	RAJAN SINGH	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur SBCRMBA-16323-2023 20-04-2024	NA	Appeal against order dated 20.04.2024 , HC allowed the 2nd SB Criminal Bail Application No. 16323 of 2023.	NA	IA FOR CONDONATION OF DELAY IN FILING	31.07.2025	11--09	MR. RAJEEV RANJAN, ADV. MS. NIKITA SETHI, ADV MR. ANMOL CHANDAN, ADV.	DISMISSED.

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