

विधि कार्य निदेशालय DIRECTORATE OF LEGAL AFFAIRS केन्द्रीयअप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS वी.के.कृष्ण मेनन भवन, 9, भगवानदास रोड, नई दिल्ली V.K. KRISHNA MENON BHAWAN 9, BHAGWAN DAS ROAD, NEW DELHI-110001 टेली फैक्स न/ TELEFAX NO: 011-23381825

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DLA/SMC/MR/2/2021-SMC-O/o COMMR-DLA-DELHI

दिनांक: 08-09-2025

To,

- 1. सभी प्रधान मुख्यआयुक्त / मुख्यआयुक्त सी जीएस टी एवं सीमा शुल्क, सभी प्रधान महानिदेशक/ महानिदेशक, आसूचना निदेशालय एवं जी एस टी इंटेलिजेंस.
- 2. संयुक्त सचिव (समीक्षा) / आयुक्त (विधि), सी.बी.आई.सी., हुडको विशाला बिल्डिंग, भीकाजी कामा प्लेस, नईदिल्ली -110066

Subject: Monthly Report of cases heard/decided in the Hon'ble Supreme Court in the Month of August, 2025-reg.

महोदय /महोदया.

Please find enclosed two lists of cases decided/heard by the Hon'ble Supreme Court during the month of **August**, **2025**. List I-A contains cases decided during the month and List II-A contains cases heard during the month but pending for decision.

2. Total **264** cases were heard during **August**, **2025** out of which **88** cases (List-IA) were decided and **176** cases (List-IIA) remained pending as on **31.08.2025**. The outcome of **88** decided cases in **August**, **2025** is as under:

Party Appeals during/upto August, 2025													
Allowed/ Allowed With Direction		Disposed Off		Dismissed									
				On Delay		On Merit		On Technicality		Without Any Remark			
During Aug, 2025	Upto Aug, 2025	During Aug, 2025	Upto Aug, 2025	During Aug, 2025	Upto Aug, 2025	During Aug, 2025	Upto Aug, 2025	During Aug, 2025	Upto Aug, 2025	During Aug, 2025	Upto Aug, 2025		
4	15	6	20	0	1	6	37	6	17	0	0		
Department Appeals during/upto August, 2025													
3	9	3	21	7	32	46	138	7	17	0	0		

Complete orders in respect of the cases decided during the month as per List-IA may be obtained from the Supreme Court <u>Website-</u> www.sci.gov.in.

- 3. The success rate for Department in Party's Appeals and Department's Appeals during August, 2025 is 54.55% and 9.09% respectively.
- 4. The success rate for Department in Party's Appeals and Department's Appeals during 2025-26 upto August, 2025 is 61.11% and 13.82% respectively.
- 5. During the month following **07** cases were dismissed on the ground of delay in filing the Civil Appeal/SLP(Civil):

S.	Case Dairy	Case Title	Dismissed	Commissionerate	
No.	No.		on		
1.		Commissioner of Customs (Port) Vs. M/s	04 08 2025	Customs Kolkata	
		DIC India Ltd.		(Port)	
2.	40284/2025	Commissioner of Service Tax Vs. M/s	29.08.2025	CGST Kolkata	
		Simplex Infrastructure Ltd.	27.00.2023	South	
3.		Commissioner of CGST and Central Excise		CGST	
		Gandhinagar Vs. M/s Kalpataru Projects	01.08.2025	Gandhinagar	
		International Ltd.		Ganannagar	
4.	*15159/2025	Commissioner, CGST and Central Excise		CGST Delhi	
		New Delhi Vs. M/s Spicejet Ltd.	11.08.2025	South	
5.	*35567/2025	Commissioner of Central Excise Bengaluru		CGST Bengaluru South	
		Service Tax-I Vs. M/s Confident Projects	11.08.2025		
		Pvt. Ltd.			
6.	*39712/2025	Commissioner of GST and Central Excise	18 08 2025	CGST Chennai	
		Chennai Vs. M/s Core Minerals	10.00.2023	North	
7.	*40614/2025	Commissioner of Customs (Port), Kolkata	25 08 2025	Customs Kolkata	
		Vs. M/s Twinkle Tradecom Pvt. Ltd.	23.00.2023	(Port)	

^{*} Dismissed on the ground of delay as well as on Merit.

It needs to be noted that the Supreme Court takes delay adversely and condonation of delay should not be taken for granted. Legal matter needs to be dealt swiftly.

6. Whenever, a request from field formation for certified copy of order is received, the same is forwarded to AoR, and on receipt from AoR, the certified copy of order is forwarded to the Commissionerate. In the meantime, concerned offices are requested to take required action as per Supreme Court Order available online.

भवदीय.

संलग्नक: यथोपरि

(अरविंदर सिंह रंगा) प्रधान आयुक्त