

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

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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	VADODARA - II	D	E	NA	38002/2025	2025	MA NO.1377/2025	UNION OF INDIA AND ORS.	MESSRS MEGHMANI ORGANOCEM LIMITED AND ANR.	Supreme Court DELHI Delhi DY-57707-2024 10-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY	01.08.2025	09--22	N.VENKATARAMAN/ NISHA BAGCHI/ UDAI KHANNA/ PRERNA DHAL/	M.A. IS ALLOWED. SLP IS RESTORED
2	GANDHINAGAR	D	E	NA	6900/2025	2025	NA	COMMISSIONER OF CGST AND CENTRAL EXCISE GHANDINAGAR	KALPATARU PROJECTS INTERNATIONAL LIMITED	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad STA-10661-2023 20-06-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	01.08.2025	16--05	N.VENKATARAMAN/ V.C.BHARATHI/ SHIVANK PRATAP SINGH/ PARATAP SINGH/ (D) AJAY KUMAR PRAJAPATI	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
3	MUMBAI	P	E	NA	38510/2025	2025	SLP (C) NO.20537/2025	INFINITE UPTIME INDIA PRIVATE LIMITED	UNION OF INDIA ORS.	MAHARASHTRA High Court of Judicature at Bombay WP-8767-2025 01-07-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	01.08.2025	16--20	NA	DISMISSED
4	PATPARGANJ ICD CUSTOMS	D	C	NA	24936/2025	2025	NA	COMMISSIONER OF CUSTOMS	M/S SEDNA IMPEX PVT. LTD.	CHANDIGARH Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh CA-60443-2020 30-09-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	01.08.2025	16--31	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ UDAI KHANNA/ SARTHAK KAROL/ (D)SIDHARTH YADAV	DELAY CONDONED. DISMISSED
5	PATPARGANJ ICD CUSTOMS	D	C	NA	18843/2025	2025	NA	COMMISSIONER OF CUSTOMS	VSM IMPEX PVT. LTD.	CHANDIGARH Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh CA-60711-2023 22-05-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	01.08.2025	16--31.1	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ UDAI KHANNA/ SARTHAK KAROL/ (D)SIDHARTH YADAV	DELAY CONDONED. DISMISSED
6	NHAVA SHEVA-I CUSTOMS	D	C	NA	38957/2025	2025	NA	COMMISSIONER OF CUSTOMS, JNCH, NHAVA SEVA -I	GENUINE SPICES	MAHARASHTRA High Court of Judicature at Bombay CA-48-2024 04-12-2024	NA	NA	NA	FOR ADMISSION AND I.R.	04.08.2025	06--23	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ (D) DIVYA JYOTI SINGH	DELAY CONDONED. DISMISSED
7	DIBRUGHAR CGST	D	E	NA	38299/2025	2025	NA	THE COMMISSIONER	BRAHMAPUTRA CRACKER POLYMER LTD	ASSAM Gauhati High Court CEA-7-2020 28-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY	04.08.2025	08--28	S.DWARAKANATH/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ RAJESHWARI SHANKAR/ (D) SANGEETA SINGH	DELAY CONDONED. DISMISSED
8	KOLKATA (PORT) CUSTOMS	D	C	NA	35097/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT)	M/S DIC INDIA LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata CUSTA-75652-2015 28-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.08.2025	11--20	N.VENKATARAMAN/ YASHRAJ BUNDELA/ PADMESH MISHRA/ KARTIKEYA ASTHANA/ (D) SANTOSH KUMAR	IA NO.178341/2025 SEEKING CONDONATION OF DELAY IS REJECTED AND THE APPEAL STAND DISMISSED AS BARRED BY TIME.
9	DRI GUWAHATI	D	E	NA	6155/2025	2025	SLP (CRL) NO.4158/2025	UNION OF INDIA	FOKIRUL ISLAM @ ASLAM	ASSAM Gauhati High Court BA-509-2024 29-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.08.2025	14--22	SG/ SURYAPRAKASH V.RAJU/ ANNAM VENKATESH/ AASTHA SINGH/ (D) RAJAN KUMAR CHOURASIA	LEAVE GRANTED & ALLOWED
10	COCHIN CUSTOMS	D	C	NA	30189/2025	2025	NA	THE COMMISSIONER OF CUSTOMS	P. RASHEED	KERALA High Court of Kerala at Ernakulam CA-17-2018 12-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.08.2025	15--13	N.VENKATARAMAN/ V.C.BHARATHI/ KARTIKEYA ASTHANA/ TUSHARIKA SHARMA/ PADMESH MISHRA/ (D) RAJENDER SINGH RANA	DELAY CONDONED. DISMISSED
11	DGGI DELHI	P	E	NA	49625/2024	2024	W.P. (CRL) NO.516/2024	EXPO THERMOCONTROLS PVT. LTD. AND ORS.	UNION OF INDIA AND ORS.	NA	NA	NA	NA	FOR ADMISSION	05.08.2025	13--23	SURYAPRAKASH V.RAJU/ ZOHEB HUSSAIN/ ANNNAM VENKATESH/ SAMRAT GOSWAMI/ (C/A) SHYAMAL KUMAR	DISPOSED OFF
12	DGGI GHAZIABAD	P	E	NA	5080/2025	2025	WP (CRL) NO.64/2025	GAURAV GUPTA	UNION OF INDIA AND ANR.	NA	NA	NA	NA	FOR ADMISSION	05.08.2025	13--25	SURYAPRAKASH V.RAJU/ ZOHEB HUSSAIN/ ANNNAM VENKATESH/ SAMRAT GOSWAMI	DISPOSED OFF
13	CGST JAIPUR	P	E	NA	2615/2025	2025	WP (CRL) NO.59/2025	PRAMOD KUMAR	UNION OF INDIA AND ANR.	NA	NA	NA	NA	IA FOR EX-PARTE AD-INTERIM RELIEF	05.08.2025	13--25.1	SURYAPRAKASH V.RAJU/ ZOHEB HUSSAIN/ ANNNAM VENKATESH/ SAMRAT GOSWAMI	DISPOSED OFF
14	MUMBAI, IMPORT	D	C		555/2013	2013	CA NO. 8093/2013	COMMISSIONER OF CUSTOS IMPORT MUMBAI	M/S. JINDAL POLY FILMS PVT. LTD.	MAHARASHTRA FO-544-2012 11-06-2012	NA	NA	NA	NA	06.08.2025	06--104	N.VENKATARAMAN/ARIJIT PRASAD/ ASHOK PANIGRAHI/ MANISH/SHASHANK BAJPAI/RASHMI MALHOTRA/ RUKHMINI BOBDE/ RUPESH KUMAR/ PIYUSH BERIWAL	DISMISSED
15	BANGALORE	D	E		16048/2015	2015	CA NO.5142-5145/2015	COMMISSIONER OF CENTRAL EXCISE, BANGALORE	M/S. LANYARD FOODS LTD. ETC.	CESTAT ORDER NO. A1550/14/CSTB/C-I DATED 17.09.2014	NA	INDIRECT TAXES MATTERS - APPEALS U/S 130E OF CUSTOMS ACT 1962	NA	NA	06.08.2025	15--103	S.DWARAKANATH/ RUPESH KUMAR/ PRASHANT SINGH-II/ NACHIKETA JOSHI/ RAMAN YADAV	DISPOSED OFF

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 AUGUST, 2025
(DECIDED CASES)

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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
16	BANGALORE NORTH-WEST	D	E		3732/2016	2016	CA NO.2675-2679/2016	COMMISSIONER OF CENTRAL EXCISE, BANGALORE-II, COMMISSIONERATE	M/S. SARAVANA ALLOYS STEEL PVT. LTD. ETC.	CESTAT ORDER NO. 1074-75 DT. 12/09/2008	385/S/81/2015-JC. DATED 18.12.2015	NA	NA	NA	06.08.2025	15-104	S.DWARAKANATH/ SARTHAK KAROL/ RUPESH KUMAR/CHINMAYEE CHANDRA/ BHUVAN KAPOOR	DISPOSED OFF
17	CHANDIGARH-I C.EX.	P	E		25775/2010	2010	CA NO.4780/2011 SLP(C) NO. 26045/2010 CC NO. 13067/2010	M/S. REHAL INDUS. CORP.	CCE, & ANR.	CESTAT ORDER NO. 429-31/05 NB(DB) DT. 16/05/2005	NA	WRONG AVAILMENT OF NOTFN NO. 9/2000 DT. 01/03/2000	NIL	WITH APPLN. (S) FOR EXEMPTION FROM FILING O.T. AND WITH PRAYER FOR IR LISTING 4TH	07.08.2025	11-108	N.VENKATARAMAN/V.C.BHARAT HI/ MAYANK PANDEY/MUKESH SINGH/ PRASHANT SINGH-(II)	DISMISSED FOR WANT OFF PROSECUTION
18	CHANDIGARH-I C.EX.	P	E		25779/2010	2010	CA NO.4781/2011 SLP(C) NO.26047/2010 CC NO. 13278/2010	M/S. PREM KHALSA IRON & STEEL ROLLING MILL	CCE,	CE REFERENCE APPLICATION NO.25/2002, ALLAHABAD HIGH COURT'S ORDER DATED 12.08.2010	NA	WRONG AVAILMENT OF NOTFN. NO. 9/2000 DT. 01/03/2000	NIL	WITH APPLN. (S) FOR EXEMPTION FROM FILING O.T. AND WITH PRAYER FOR IR LISTING 2ND	07.08.2025	11-108.1	N.VENKATARAMAN/V.C.BHARAT HI/ MAYANK PANDEY/MUKESH SINGH/ PRASHANT SINGH-(II)	DISMISSED FOR WANT OFF PROSECUTION
19	AHMEDABAD	P	E		22548/2012	2012	CA NO. 6116-6124/2012, SLP (C) NO. 23559-23567/2012	M/S. SINTEX INDUSTRIES LTD.	CCE, AHMEDABAD	NA	NA	NA	NA	PERMISSION TO FILE ADDL. DOCUMENTS AND OR	07.08.2025	11-110	N.VENKATARAMAN/V.C.BHARAT HI/ RUPESH KUMAR/VISHAKHA/UDAI KHANNA/PADMESH MISHRA	DISMISSED FOR WANT OFF PROSECUTION
20	VADODARA II	P	E	NA	12185/2025	2025	NA	ALTAFHUSEN MAYUDDIN	UNION OF INDIA AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-17850-2021 28-10-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	08.08.2025	08-38	NA	DELAY CONDONED. DISMISSED
21	LUDHIANA (ICD) CUSTOMS	D	C	NA	35402/2025	2025	SLP (C) NO.19780/2025	UNION OF INDIA AND ORS.	M/S PRENDA CREATIONS PVT. LTD. AND ANR.	PUNJAB High Court of Punjab & Haryana at Chandigarh CWP-9301-2023 04-04-2025	NA	NA	NA	FOR ADMISSION	08.08.2025	08-41	N.VENKATARAMAN/ PALLAVI MISHRA/ KARAN LAHIRI/ DIGVIJAY DAM/ (D) RAJENDER SINGH RANA	DISMISSED
22	DELHI NORTH	D	E	NA	35416/2025	2025	SLP(C) No. 2206-22062/2025	COMMISSIONER	M/S BHARTI AIRTEL LIMITED	DELHI High Court of Delhi at New Delhi WP(C)-13211-2024 12-12-2024	NA	NA	NA	FOR ADMISSION	08.08.2025	11-14	N.VENKATARAMAN/ RUPESH KUMAR/ PADMESH MISHRA/ NAVANJAY MAHAPATRA/ (D) PUSHPENDER SINGH NANDA	DELAY CONDONED. DISMISSED
23	CHENNAI NORTH	D	S	NA	37345/2019	2019	CA NO.276-277/2020	PRINCIPAL COMMISSIONER OF SERVICE TAX CHENNAI I	M/S. PAWAN CARGO FORWARD PVT. LTD.	CUSTOMS EXCISE AND SERVICE TAX APELLATE TRIBUNAL, South Zonal Bench, Chennai AN-40931-2016 DT. 24-10-2018	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	IA FOR EX-PARTE STAY	11.08.2025	05-39	N.VENKATRAMAN/KRITAGYA KAIT/H.R.RAO/S.A.HASEEB/ PADMESH MISHRA/ARKAJ KUMAR	DISMISSED
24	DELHI SOUTH	D	E	NA	15159/2025	2025	NA	COMMISSIONER,CGST AND CENTRAL EXCISE	M/S SPICEJET LTD.	DELHI Custom Excise Service Tax Appellate Tribunal STA-52591-2016 03-07-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	11.08.2025	08-14	N.VENKATARAMAN/ ARJIIT PRASAD/ ARUSHI SINGH/ YASHRAJ BUNDELA/ MILI BAXI/ (D) PANKHURI SRIVASTAVA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
25	BENGALURU SOUTH	D	E	NA	35567/2025	2025	NA	COMMISSIONER OF CENTRAL EXCISE BENGALURU SERVICE TAX-I	M/S CONFIDENT PROJECTS PVT. LTD.	KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore STA-21704-2015 23-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	11.08.2025	08-23	N.VENKATARAMAN/ ARJIIT PRASAD/ ARUSHI SINGH/ YASHRAJ BUNDELA/ MILI BAXI/ (D) AKSHAY AMRITANSHU	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
26	NHAVA SHEVA III	P	C	NA	40651/2025	2025	SLP (C) NO.21601/2025	MS REAGHAN FASHIONS PVT. LTD.	UNION OF INDIA AND ORS.	MAHARASHTRA High Court of Judicature at Bombay WP-15905-2023 29-04-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	11.08.2025	12-40	NA	DISMISSED ON MERITS
27	DRI LUCKNOW	P	E	NA	11010/2025	2025	SLP (CRL) NO.3780/2025	AMIT KUMAR	UNION OF INDIA	BIHAR High Court of Judicature at Patna CRLM-59310-2024 31-01-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNE JUDGEMENT	11.08.2025	15-01	S.D.SANJAY/ SANJAY TYAGI/ MUKUL SINGH/ VVV PATTABHIRAM/ ADWATIYA AWASTHI/ (D) AMRENDRA KUMAR SINGH	LEAVE GRANTED AND ALLOWED
28	COCHIN	D	E	NA	31783/2025	2025	CA NO.7649/2025	COMMISSIONER OF CENTRAL TAX COCHIN	KALYAN JEWELLERS INDIA PVT. LTD.	KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore EA-20695-2023 27-03-2025	NA	NA	NA	FOR ADMISSION	11.08.2025	15-24	N.VENKATARAMAN/ ARJIIT PRASAD/ KARTIKEYA ASTHANA/ SUDHAKAR KULWANT/ (D) SANTOSH KUMAR	DISMISSED
29	ICD TKD EXPORT	D	C	NA	35562/2025	2025	NA	COMMISSIONER OF CUSTOMS NEW DELHI ICD TKD	M/S JBN APPARELS PVT. LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CUSTA-50127-2024 07-03-2025	NA	NA	NA	NA	11.08.2025	17-29	N.VENKATARAMAN/ KRISHNA KANT DUBEY/ V.C.BHARATHI/ ARKAJ KUMAR/ ANMOL CHANDAN/ BHUVAN KAPOOR	DELAY CONDONED AND DISMISSED
30	KANDLA CUSTOMS	D	C	NA	39044/2012	2012	CA NO.7454/2013	UNION OF INDIA AND ORS.	CARGILL INDIA P. LTD.	GUJARAT High Court of Gujarat at Ahmedabad SCA-1051-2012 02-07-2012	NA	NA	NA	NA	13.08.2025	07-101	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	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 AUGUST, 2025
(DECIDED CASES)

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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
31	KANDLA	D	C		550/2013	2013	CA NO.7456/2013 SLP(C) ./2013 CC NO. 5883	UNION OF INDIA & ORS.	M/S. JVL AGRO INDUSTRIES LTD. & ORS.	A407-410/WZB/2004 DATED 11/06/04	276/171/201 2- CX.8A(CUS)	THE ISSUE INVOLVED IN THE PRESENT SPECIAL LEAVE PETITION RELATES TO WHETHER IMPORTER BILL OF ENTRY CLAIMING THAT THE GOODS BEING IMPORTED ARE CRUDE PALM OIL OF EDIBLE GRADE, CLASSIFIABLE UNDER SECTION 30-II OF NOTIFICATION NO. 21/2002 CUSTOMS DT. 01.03.2002 AS AMENDED IS ADMISSIBLE OR NOT.	NA	WITH I.A.I (C/DELAY IN FILING SLP AND OR 2ND LISTING	13.08.2025	07--101.1	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
32	KANDLA	D	C		19853/2014	2014	CA NO.7313/2014 SLP(C)...CC 10820/2014	UNION OF INDIA & ORS.	M/S. JVL AGRO INDUSTRIES LTD. & ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-2171-2012 02-07- 2012	276/53/2014- CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10.HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO.30(III)A OF NOTIFICATION NO.21/2002-CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	768 LACS	WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND OR 1ST LISTING	13.08.2025	07--101.10	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
33	KANDLA	D	C		19855/2014	2014	CA NO.407/2017 SLP (C) NO. 22917/2014 CC 12512/2014	UNION OF INDIA & ORS.	M/S AJANTA SOYA LTD	SCA NO. 2453/2012	276/63/2014- CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10.HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO.30(III)A OF NOTIFICATION NO.21/2002-CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	196 LACS	WITH A PPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND OR	13.08.2025	07--101.11	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
34	KANDLA	D	C		19860/2014	2014	CA NO.406/2017 SLP(C) NO. 22180/2014 CC 10746/2014	UNION OF INDIA & ORS.	M/S. VRV FOODS LTD. AND ORS	GUJARAT High Court of Gujarat at Ahmedabad SCA-2995-2012 02-07- 2012	276/61/2014- CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10 HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO. 30(III)A OF NOTIFICATION NO.21/2002- CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WA PRIMA FASCIE WAS NOT AVAILABLE	327 LACS	WITH A PPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND OR	13.08.2025	07--101.12	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
35	KANDLA	D	C		22894/2014	2014	CA NO.401/2017 SLP(C) NO. 23299/2014 CC 12671/2014	UNION OF INDIA & ORS.	M/S. RAGHUNATH OILS & FATS P. LTD. & ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-2453-2012 02-07- 2012	276/57/2014- CX. 8 A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10.HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO.30(III)A OF NOTIFICATION NO.21/2002 CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	195 LACS	WITH A PPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND OR	13.08.2025	07--101.13	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
36	NA	D	O		23032/2014	2014	CA NO.6904/2015 SLP (C) 22912/2014	UNION OF INDIA & ORS.	M/S. BHARAT FOODS CO- OPERATIVE LTD.	GUJARAT High Court of Gujarat at Ahmedabad SCA-1560-2012 02-07- 2012	NA	NA	NA	NA	13.08.2025	07--101.14	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
37	VISAKHAPATNAM	P	C	NA	43253/2018	2018	CA NO.2819/2024 SLP (C) NO. 32814/2018	M/S. ARANI AGRO OIL INDUSTIRES LTD.	CC, VISAKHAPATNAM	HIGH COURT OF JUDICATURE AT HYDERABAD FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH CEA-154-2018 dt. 28-08-2018	NA	Whether the imported Palmolein is of edible grade when the same does not conform to the standards prescribed under the Prevention of Food Adulteration Act, 1954 at the time of import.	138.4		13.08.2025	07--101.15	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
38	KANDLA	D	C		563/2013	2013	CA NO.7455/2013 SLP(C) NO. 22985	U.O.I. & ORS.	M/S. N.K. PROTEINS LTD. & ANR.	GUJARAT HIGH COURT ORDER DT. 09.07.2012 IN SCA NO. 3538/12	276/166/201 2- CX.8A(CUS)	THE ISSUE INVOLVED IN THE PRESENT SPECIAL LEAVE PETITION RELATES TO WHETHER IMPORTER BILL OF ENTRY CLAIMING THAT THE GOODS BEING IMPORTED ARE CRUDE PALM OIL OF EDIBLE GRADE, CLASSIFIABLE UNDER SECTION 30-II OF NOTIFICATION NO. 21/2002 CUSTOMS DT. 01.03.2002 AS AMENDED IS ADMISSIBLE OR NOT.	NA	WITH I.A.I (C/DELAY IN FILING SLP AND OR 2ND LISTING	13.08.2025	07--101.2	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
39	KANDLA	D	C		18377/2014	2014	CA NO.408/2017 SLP(C) NO. 22179/2014 CC 10147/2014	UNION OF INDIA & ORS.	M/S. H.M. OVERSEAS PVT LTD. & ORS.	SCA NO. 2989/2012	276/58/2014- CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10 HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO. 30(III)A OF NOTIFICATION NO.21/2002- CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	393 LACS	WITH APPLN.(s) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IR AND OR 2ND LISTING	13.08.2025	07--101.3	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	DISMISSED
40	KANDLA	D	C		18379/2014	2014	CA NO.6901/2015 SLP(C) NO. 20038/2014 CC 10434/2014	UNION OF INDIA & ORS.	M/S. GUJRAT SPICES & OILSEEDS GROWERS COOPERATIVE UNION LTD.	NA	276/61/2014- CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10 HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO. 30(III)A OF NOTIFICATION NO.21/2002- CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WA PRIMA FASCIE WAS NOT AVAILABLE	187 LACS	WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IR 3RD LISTING	13.08.2025	07--101.4	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATIJA/ RUPESH KUMAR	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 AUGUST, 2025
(DECIDED CASES)

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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
41	KANDLA	D	C		18586/2014	2014	CA NO.404/2017 SLP(C) NO. 22184/2014 CC 11292/2014	UNION OF INDIA & ORS.	M/S. G ONE AGRO PRODUCTS LTD.	SCA NO. 3024/2012	276/60/2014-CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10 HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO. 30(I)A OF NOTIFICATION NO.21/2002- CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WA PRIMA FASCIE WAS NOT AVAILABLE	65 LACS	WITH A PPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IR	13.08.2025	07-101.5	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATJA/ RUPESH KUMAR	DISMISSED
42	KANDLA	D	C		19414/2014	2014	SLP(C) NO. 22328/2014 CC 11685/2014	UNION OF INDIA & ORS.	M/S. KANPUR EDIBLES PVT LTD.	NA	276/56/2014-CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10.HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO.30(I)A OF NOTIFICATION NO.21/2002-CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	860 LACS	WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING CERTIFIED/ ORDINARY COPY OF IMPUGNED ORDER AND IR AND OR 3RD LISTING	13.08.2025	07-101.7	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATJA/ RUPESH KUMAR	DISMISSED
43	KANDLA	D	C		19428/2014	2014	CA NO.7518/2014 SLP(C)...CC 10847/2014	UNION OF INDIA & ORS.	M/S. LOUIS DREYFUS COMMODITIES INDIA PVT LTD	NA	276/54/2014-CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10.HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO.30(I)A OF NOTIFICATION NO.21/2002-CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	1567 LACS	WITH OR 1ST LISTING	13.08.2025	07-101.8	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATJA/ RUPESH KUMAR	DISMISSED
44	KANDLA	D	C		19533/2014	2014	CA NO.403/2017 SLP(C) NO. 22183/2014 CC 10961/2014	UNION OF INDIA & ORS.	M/S. ADANI WILMAR LTD.	High Court GUJARAT High Court of Gujarat at Ahmedabad SCA-2563-2012 02-07-2012	276/59/2014-CX.8A	IN THIS CASE ACID VALUE WAS FOUND TO BE MORE THAN 10.HENCE, THE GOODS APPEARED TO BE NON EDIBLE IN NATURE. FURTHER SI. NO.30(I)A OF NOTIFICATION NO.21/2002-CUSTOMS DATED 01.03.2002, AS AMENDED EXEMPTS ONLY SPECIFIC GOODS I.E. CRUDE PALM OIL OF EDIBLE GRADE. SINCE THE GOODS ARE NOT OF EDIBLE GRADE, THE NOTIFICATION BENEFIT WAS PRIMA FASCIE WAS NOT AVAILABLE	130 LACS	WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	13.08.2025	07-101.9	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATJA/ RUPESH KUMAR	DISMISSED
45	COCHIN	P	E	NA	24001/2025	2025	SLP (C) NO.15981/2025	M/S LAKSHMI MOBILE ACCESSORIES	JOINT COMMISSIONER (INTELLIGENCE AND ENFORCEMENT) AND ANR.	KERALA High Court of Kerala at Ernakulam WA-683-2025 08-04-2025	NA	NA	NA	FOR ADMISSION	13.08.2025	07-12	NA	DISMISSED AS WITHDRAWN
46	MUMBAI III ACC IMPORT	D	C	NA	38333/2025	2025	NA	COMMISSIONER OF CUSTOMS (IMPORT)	LARSEN AND TOURBO LIMITED	MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai CA-85509-2023 16-04-2025	NA	NA	NA	IA FOR STAY APPLICATION	13.08.2025	07-26	N.VENKATARAMAN/ NISHA BAGCHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ (D) ANTARIKSH SINGH	DELAY CONDONED. DISMISSED
47	GURGAON	D	E		1746/2011	2011	CA NO.8884/2011 SLP(C) NO. 5806/2011 CC NO. 1197/2011	COMMISSIONER OF CENTRAL EXCISE GURGAON	M/S. OM PRAKASH RAHUL KUMAR		NA	NA	NA	NA	13.08.2025	08-103	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ NAVANJAY MAHAPATRA/ SARTHAK KAROL/ PRIYANKA TERDAL	DISPOSED OFF
48	DELHI-II	D	E		11697/2011	2011	CA NO.8885/2011 SLP(C) NO. 15421/2011 CC NO. 7344/2011	CCE, DELHI-II	M/S. ROSHAN LAL LALIT MOHAN DELHI	TAX APPEAL NO. 1653/2008 GUJARAT HIGH COURT'S ORDER DATED 23.06.2010				WITH I.A.I (C/DELAY IN FILING SLP AND OR	13.08.2025	08-103.1	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ NAVANJAY MAHAPATRA/ SARTHAK KAROL/ PRIYANKA TERDAL	DISPOSED OFF
49	NOIDA	P	E		5191/2011	2011	CA NO. 5012/2012	M/S. ONIDA SAKA LTD.	COMMISSIONER OF CENTRAL EXCISE NOIDA	NA	NA	NA	NA	IA FOR PERMISSION TO FILE ANNEXURES	13.08.2025	08-104	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ NAVANJAY MAHAPATRA/ SARTHAK KAROL/ PRIYANKA TERDAL	DISPOSED OFF
50	HYDERABAD AUDIT-II	P	E	NA	42187/2023	2023	SLP (C) NO.23331/2023	NEKTAR THERAPEUTICS (INDIA) PRIVATE LIMITED	UNION OF INDIA AND ORS.	TELANGANA High Court for The State of Telangana at Hyderabad WP-22584-2023 03-10-2023	NA	SLP being aggrieved by order of the HC whereby the writ petition filed by the Petitioner challenging the show cause notice dated 21.07.2023 and directed the Petitioner to participate in the adjudication proceedings	NA	IA FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	13.08.2025	11-19	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ CHITVAN SINHAL/ DIGVIJAY DAM/ PALLAVI MISHRA	DISMISSED
51	NOIDA	P	E	NA	7480/2012	2012	CA NO.6295/2012	M/S GLYPH INTERNATIONAL LTD.	UNION OF INDIA AND ORS.	UTTAR PRADESH High Court of Judicature at Allahabad WT-1243-2010 16-12-2011	NA	NA	NA	NA	13.08.2025	17-104	S.DWARAKANATH/ ARIJIT PRASAD/ GAURANG BHUSHAN/ B.K.SATJA/ PRERNA DHAL	DISMISSED
52	NHAVA SHEVA V	D	E	NA	40467/2025	2025	NA	PRINCIPAL COMMISSIONER OF CUSTOMS NHAVA SHEVA	MARKETING SOLUTIONS AND SERVICES PVT. LTD.	MAHARASHTRA High Court of Judicature at Bombay WP-3556-2025 24-03-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	14.08.2025	08-15	N.VENKATARAMAN/ V.C.BHARATHI/ KARTIKEYA ASTHANA/ PRASHANT SINGH-I/ MILI BAXI/ (D) RAJAN KUMAR CHAURASIA	DISMISSED AS NOT PRESSED

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 AUGUST, 2025
(DECIDED CASES)

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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
53	DELHI EAST	P	E	NA	8334/2025	2025	SLP (C) NO.6092/2025	M/S ARMOUR SECURITY (INDIA) LTD.	COMMISSIONER, CGST, DELHI EAST COMMISSIONERATE	DELHI High Court of Delhi at New Delhi WP(C)-1082-2025 07-02-2025	NA	NA	NA	IA FOR FILING EXEMPTION OF C/C	14.08.2025	08-1501	NA	DISPOSED OFF
54	NHAVA SHEVA - I	D	C	NA	17367/2025	2025	NA	COMMISSIONER OF CUSTOMS, NHAVA SHEVA I	GANESH BENZOPLAST LIMITED	MAHARASHTRA High Court of Judicature at Bombay CAL-28294-2024 17-10-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	14.08.2025	08-25	S.DWARAKANATH/ RUPESH KUMAR/ MADHAV SINHAL/ ANNIRUDH SHARMA-II/ ISHAAN SHARMA	DELAY CONDONED AND MATTER DISMISSED
55	GUNTUR	D	E	NA	37529/2025	2025	SLP (C) NO.21610-21615/2025	UNION OF INDIA AND ORS.	RAVINDRA MUTHAVARAPU	ANDHRA PRADESH High Court of Andhra Pradesh at Amravati WP-17995-2024 09-04-2025	NA	NA	NA	FOR ADMISSION	14.08.2025	11-16	S.DWARAKANATH/ PADMESH MISHRA/ SUDHAKAR KULWANT/ PRASHANT SINGH-II/ (D) PUSHPENDER SINGH NANDA	DISMISSED
56	CHENNAI NORTH	D	E	NA	39712/2025	2025	NA	COMMISSIONER OF GST AND CENTRAL EXCISE	M/S CORE MINERALS	TAMIL NADU Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai STA-315-2012 23-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.08.2025	08-21	N.VENKATARAMAN/ V.C.BHARATHI/ UDIT DEDIYA/ JAGDISH CHANDRA/ SEEMA BENGANI/ (D) CHANDA TRIKHA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS.
57	DRI DELHI HQ	P	E	NA	13549/2025	2025	SLP (CRL) NO.4915/2025	PARVEEN KUMAR SOLANKI	DIRECTORATE OF REVENUE INTELLIGENCE	DELHI High Court of Delhi at New Delhi BA-3903-2024 14-01-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	18.08.2025	15-07	RAJA THAKARE/ ROHIT KHARE/ ADWATYA AWASTHI/ BHUVAN KAPOOR/ AADYA JHA	LEAVE GRANTED AND ALLOWED
58	INDORE CGST	D	E	NA	19362/2017	2017	SLP (C) NO.22638-22641/2017	THE STATE OF MADHYA PRADESH AND ORS.	M/S IDEA CELLULAR LTD.	MADHYA PRADESH HIGH COURT OF M.P AT INDORE WP-7631-2014 03-01-2017	NA	NA	NA	NA	19.08.2025	06-07	K.M.NATARAJ/ARIJIT PRASAD/ VIVEK NARAYAN SHARMA/ PRIYANKA DAS/ ANUJ UDUPA/ VATSAL JOSHI	DISMISSED
59	INDORE CGST	D	E	NA	8584/2018	2018	SLP (C) NO.10407/2018	THE STATE OF MADHYA PRADESH PRINCIPAL SECRETARY COMMERCIAL TAX DEPARTMENT GOVT. OF M.P. AND ORS.	M/S BHARTI AIRTEL LTD.	MADHYA PRADESH HIGH COURT OF M.P AT INDORE WP-6736-2015 06-03-2017	NA	NA	NA	NA	19.08.2025	06-07.1	K.M.NATARAJ/ARIJIT PRASAD/ VIVEK NARAYAN SHARMA/ PRIYANKA DAS/ ANUJ UDUPA/ VATSAL JOSHI	DISMISSED
60	MUNDRA CUSTOMS (EXPORTS)	P	C	NA	19662/2021	2021	SLP (C) NO.14919/2021	M/S SHAH NANJI NAGSI EXPORTS PVT. LTD.	UNION OF INDIA AND ORS.	MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY AT NAGPUR WP-4095-2019 02-08-2021	NA	NA	NA	IA FOR EXMPETION FROM FILING C/C OF THE IMPUGNED JUDGEMENT	19.08.2025	15-37	S.DWARAKANATH/ ROHIT KHARE/DIGVIJAY DAM/NAVANJAY MAHAPATRA/ ISHAAN SHARMA/ RAGHAV SHARMA	LEAVE GRANTED AND ALLOWED
61	DRI, DELHI	D	C	NA	38425/2018	2018	CA NO. 11339-11342/2018	ADDITIONAL DIRECTOR GENERAL ADJUDICATION, DIRECTORATE OF REVENUE INTELLIGENCE	M/S. SURESH KUMAR AND CO. IMPEX P LTD.	DELHI CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL. CUSTA-50095-2018 17-04-2018	NA	Whether the provisions of Section-138C of the Customs Act, 1962 are attracted in respect of Computer Printouts which have been authenticated given under Section-108 of the Customs Act, 1962?	Rs. 9,24,50,644/-	IA NO. 96507/2019 AMENDMENT OF APPEAL PETITION IA NO. 161767/2018 EXEMPTION FROM FILIGN C/C OF THE IMPUGNED JUDGMENT IA NO. 161766/2018 STAY APPLICATION	20.08.2025	06-20	VIKRAMJIT BANERJEE/NISHA BAGCHI/ NACHIKETA JOSHI/DIGVIJAY DAM/ AMIT SHARMA-II/ SHAURYA RAI/ SARTHAK KAROL	CASE PARTLY ALLOWED
62	DELHI	D	E	NA	2150/2019	2019	CA NO.2904-2905/2019	CCE DELHI II	M/S HINDUSTAN PETROLEUM CORPORATION LTD.	DELHI Custom Excise Service Tax Appellate Tribunal APP-53654-2014 12-02-2018	NA	NA	NA	NA	21.08.2025	15-124.1	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ RUPESH KUMAR/ BHUVAN KAPOOR/ ISHAN SHARMA/ PALLAVI MISHRA	DISMISSED
63	DARI VAPI	P	E	NA	24852/2025	2025	CrI.A. No.3660/2025 SLP(CrI) No.8191/2025	VAJAHULKAMAR SHAKILAHMED KHAN @ PAPPU	THE STATE OF GUJARAT	GUJARAT High Court of Gujarat at Ahmedabad CRLMA-1092-2025 17-04-2025	NA	NA	NA	NA	21.08.2025	13-04	RAJA THAKARE/ ROHIT KHARE/ RAGHAV SHARMA/ PALLAV MONGIA/ (C/A) SANJAY KR.TYAGI	LEAVE GRANTED AND ALLOWED
64	MUMBAI CUSTOMS GENERAL	P	C	NA	8199/2025	2025	SLP © NO. 6451/2025	BRUCE LOGISTICS PRIVATE LIMITED	UNION OF INDIA AND ANR.	MAHARASHTRA High Court of Judicature at Bombay CA-17-2023 14-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY	21.08.2025	13-12	NA	LEAVE GRANTED AND DISPOSED OFF
65	DELHI (AIRPORT & GENERAL)	P	C	NA	24612/2025	2025	SLP (CRL) NO.10587/2025	SEKELETI DORIS	CUSTOMS	DELHI High Court of Delhi at New Delhi BA-3206-2023 18-10-2024	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.08.2025	13-30	NA	DISMISSED AS WITHDRAWN
66	NAGPUR -I	D	E	NA	36849/2025	2025	SLP (C) NO.21104-21105/2025	THE UNION OF INDIA AND ORS.	KC OVERSEAS EDUCATION PVT. LTD.	MAHARASHTRA High Court of Judicature at Bombay at Nagpur WP-3914-2024 03-03-2025	NA	NA	NA	IA FOR EX-PARTE STAY	25.08.2025	05-78	NA	DISMISSED
67	DELHI SOUTH	D	E	NA	48613/2024	2024	NA	PRINCIPAL COMMISSIONER CGST SOUTH COMMISSIONERATE	M/S ARYAN COAL BENEFICATIONS PVT. LTD	DELHI Central Excise Service Tax Appellate Tribunal STA-53733-2018 16-04-2024	NA	NA	NA	FOR ADMISSION	25.08.2025	08-46	N.VENKATARAMAN/ SANTOSH KUMAR/ RAGHAV SHARMA/ PRIYANKA DAS/ RAJESHWARI SHANKAR/ PADMESH MISHRA	DISPOSED OFF

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 AUGUST, 2025
(DECIDED CASES)

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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
68	KOLKATA (PORT)	D	C	NA	40614/2025	2025	NA	COMMISSIONER OF CUSTOMS (PORT)	M/S TWINKLE TRADECOME PRIVATE LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata CA-78675-2018 21-03-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	25.08.2025	11-32	N.VENKATARAMAN/ V.C.BHARATHI/ PRANEET PRANAV/ PADMESH MISHRA/ (D) B. SUNITA RAO	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
69	COIMBATORE CGST	D	E	NA	39862/2025	2025	NA	THE PRINCIPAL CHIEF COMMISSIONER OF GST AND CENTRAL EXCISE	M/S DEEPA TRADERS	TAMIL NADU High Court of Judicature at Madras WA-1091-2025 01-04-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.08.2025	13-25	N.VENKATARAMAN/ NISHA BAGCHI/ NAVANJAY MAHAPATRA/ SARTHAK KAROL/ (D) YASHASVIKA SHARMA	DELAY CONDONED. DISMISSED
70	DELHI ACC - IMPORT	D	E	NA	36426/2025	2025	NA	COMMISSIONER OF CUSTOSM ACC (IMPORT)	M/S VISHAL VIDEO AND APPLIANCES PVT. LTD.	DELHI High Court of Delhi at New Delhi CUSAA-2-2025 24-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.08.2025	15-21	S.DWARAKANATH/ RUPESH KUMAR/ DIGVIJAY DAM/ MILI BAXI/ (D) PUSHINDER SINGH NANDA	DELAY CONDONED. DISMISSED
71	AURANGABAD	D	E	NA	16628/2023	2023	CA NO. 4269-4271/2023	COMMISSIONER OF C.E. AND S.T. AURANGABAD	M/S SKODA AUTO INDIA PVT LTD.	MAHARASHTRA CUSTOM EXCISE SERVICE TAX APELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI EA-87501-2017 14-11-2022	NA	Whether the Hon'ble CESTAT erred in not appreciating that the financial assistance received by the Respondent from the parent company, i.e. Skoda a.s., during the impugned period is to be treated as additional consideration in terms of Rule 6 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 and should be included in the assessable value of the motor cars cleared by the Respondent?	Rs. 268,93,91,23 5/-	IA No.100656/2023- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.100654/2023-STAY APPLICATION and IA No.100653/2023- CONDONATION OF DELAY IN FILING APPEAL	26.08.2025	03-20	N.VENKATARAMAN/ASHOK PANIGRAHI/ARIJIT PRASAD/ NAVANJAY MAHAPATRA/ SIDDHARTH SINHA/ ISHAAN SHARMA	DISMISSED
72	DELHI	P	E	NA	22201/2024	2024	SLP (C) NO.11377/2024	VI EXPORTS INDIA PRIVATE LIMITED	UNION OF INDIA	HIGH COURT OF DELHI AT NEW DELHI LPA-147-2024 30-04-2024	NA	NA	NA	FOR ADMISSION and I.R. and IA No.117894/2024- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	26.08.2025	03-38	NA	DISPOSED OFF
73	KANDLA	D	C		17468/2010	2010	CA NO.4489/2023 SLP (C) NO. 19490/2010	UNION OF INDIA & ORS.	M/S. ADANI POWER LTD.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-9806-2008 04-11-2009	276/31/2010- CX.8A	NA	NA	NA	28.08.2025	03-105	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
74	KANDLA	D	C		17467/2010	2010	CA NO.4494/2023 SLP (C) NO. 19481/2010	UNION OF INDIA & ORS.	M/S. INDOFIL INDUSTRIES LTD.	NA	276/55/2010- CX.8 (A)	NA	NA	NA	28.08.2025	03-105.1	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
75	HYDERABAD-IV	D	S		21015/2014	2014	CA NO.5696/2023 SLP (C) NO. 21626/2014	COMMISSIONER OF CUSTOMS	M/S SUJANA METAL PRODUCTS LTD.	NA	276/96/2014- CX.8A	WHETHER THE EXPORT DUTY IS LEVIABLE ON GOODS SUPPLIED FROM DOMESTIC TARIFF AREA TO UNIT / DEVELOPER IN SPECIAL ECONOMIC ZONE.	2.66 CRORE.	WITH INTERIM RELIEF AND OR 1ST LISTING	28.08.2025	03-105.10	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
76	PUNE CUSTOMS	D	E	NA	12145/2023	2023	CA NO.5708/2023 SLP (C) NO.9644/2023	COMMISSIONER OF CUSTOMS AND ANR.	M/S DYNASTY DEVELOPERS PRIVATE LIMITED AND ORS	MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY WP-7570-2008 13-01-2023	NA	NA	NA	NA	28.08.2025	03-105.11	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
77	KANDLA	D	C		18450/2010	2010	CA NO.4398/2023 SLP (C) NO. 15779/2021 SLP(C) .../2010 CC NO. 13883	UNION OF INDIA & ORS.	M/S. WELSPUN PIPES LTD.	CESTAT ORDER NO. 223-225/2009-EX(DB), DATED 05.02.2009	276/49/2010- CX8A	INTERPRETATION OF THE CUSTOMS ACT, RULES & REGULATIONS "APPLICABILITY OF EXPORT DUTY ON CERTAIN STEEL PRODUCTS AND BASMATI RICE, SUPPLIED BY UNITS IN DTA TO THE SEZS".	NA	IA No. 1/2010 - CONDONATION OF DELAY IN FILING IA No. 2/2010 - CONDONATION OF DELAY IN REEILING / CURING THE	28.08.2025	03-105.2	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
78	KANDLA	D	C		18502/2010	2010	CA NO.4485/2023 SLP (C) NO. 21507/2010	UNION OF INDIA & ORS.	M/S. MUNDRA PORT & SEZ LTD. & ORS.	SC COURT ORDER DATED. 12.07.2010	276/78/2010- CX.8A	NA	NA	NA	28.08.2025	03-105.3	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED

E = CENTRAL EXCISE
C = CUSTOMS
S = SERVICE TAX
Q = 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 AUGUST, 2025
(DECIDED CASES)

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / 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
79	KANDLA	D	C		20665/2010	2010	CA NO.4487/2023	UOI & ORS	M/S. VIJAY TANKS & VESSELS	HIGH COURT OF GUJARAT ORDER DT. 08.12.2009 IN CIVIL APPLICATION NO. 134/09	276/53/2010-CX.8 (A)	INTERPRETATION OF THE CUSTOMS ACT, RULES & REGULATIONS "APPLICABILITY OF EXPORT DUTY ON CERTAIN STEEL PRODUCTS AND BASMATI RICE, SUPPLIED BY UNITS IN DTA TO THE SEZS".	NA		28.08.2025	03--105.4	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
80	KANDLA	D	C		22765/2010	2010	CA NO.4486/2023 SLP (C) NO. 23835/2010	UNION OF INDIA & ORS.	M/S. WELSPUN ANJAR SEZ LTD.	ORDER DATED. 12.07.2010	276/50/2010-CX.8A	NA	NA	WITH OR 2ND LISTING	28.08.2025	03--105.5	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
81	BANGALORE SOUTH	D	E	NA	18230/2011	2011	CA NO.5703-5706/2023 SLP (C). CC No. 11091-11094/2011	UNION OF INDIA AND ORS.	M/S TIRUPATHI UDYOG LTD.& ETC.	ANDHRA PRADESH HIGH COURT OF A.P. AT HYDERABAD W.P.-16932-2008 30-07-2010	NA	NA	NA	FOR CONDONATION OF DELAY IN FILING ON IA 1-4/2011 IA No. 1/2011 - CONDONATION OF DELAY IN FILING	28.08.2025	03--105.6	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
82	BANGALORE-I	D	E		27282/2011	2011	CA NO.5733-5734/2023	CCE, BANGALORE	M/S. BIOCON LIMITED & ORS.	KARNATAKA HIGH COURT OF KARNATAKA AT BENGALURU WA-3210-2010 09-02-2011	276/205/2011-CX.8 (A)	WHETHER EXPORT DUTY IS PAYABLE FOR SUPPLY OF STEEL PRODUCTS FROM DTA SEZ.	NA	WITH I.A.I-2(C)/DELAY IN FILING SLP AND OR 1ST LISTING	28.08.2025	03--105.7	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
83	PUDUCHERRY	D	E		415/2013	2013	CA NO.6754-6770/2023	UNION OF INDIA & ORS.	M/S. ADVAIT STEEL ROLLING MILLS P. L&ORS.	HIGH COURT OF JUDICATURE AT BOMBAY WP-16990-200 DT. 27-04-2012	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	28.08.2025	03--105.8	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
84	COIMBATORE	D	C	NA	12878/2013	2013	CA NO.6866-6874/2023	UNION OF INDIA & ANR.	M/S. SUZLON INFRASTRUCTURE LTD.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-19338-2008 27-04-2012	NA	NA	NA	WITH APPLN.(S) FOR C/DELAY IN FILING SLP	28.08.2025	03--105.9	N.VENKATARAMAN/NISHA BAGCHI/ SWARUPAMA CHATURVEDI/ RUPESH KUMAR/ RAGHVENDRA S.SRIVATSA/ ISHAAN SHARMA/ SHASHANK BAJPAI	DISMISSED
85	DRI HQ DELHI	D	E	NA	22665/2025	2025	SLP (CRL) NO.7888/2025	DIRECTORATE OF REVENUE INTELLIGENCE	KINGSLEY CHIZOBA URAMA	DELHI High Court of Delhi at New Delhi BA-4018-2024 10-12-2024	NA	NA	NA	NA	28.08.2025	13--08	S.DWARAKANATH/ NISHA BAGCHI/ B.K.SATIJA/ BHUVAN KAPOOR/ (D) ADITYA GIRI	DISMISSED
86	KOLKATA SOUTH	D	E	NA	40284/2025	2025	NA	COMMISSIONER OF SERVICE TAX	M/S SIMPLEX INFRASTRUCTURE LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata STA-70080-2013 22-11-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	29.08.2025	08--26	N.VENKATARAMAN/ NAVANJAY MAHAPATRA/ GAURANG BHUSHAN/ V.C.BHARATHI/ (D) ARCHNA SURVE SHINDE	DISMISSED ON THE GROUND OF DELAY
87	GURUGRAM	D	E	NA	40288/2025	2025	NA	THE COMMISSIONER OF CENTRAL EXCISE GURGAON II	M/S DONALDSON INDIA FILTER SYSTEMS PRIVATE LIMITED	CHANDIGARH Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh FO-60416-2024 09-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	29.08.2025	08--27	N.VENKATARAMAN/ NAVANJAY MAHAPATRA/ GAURANG BHUSHAN/ V.C.BHARATHI/ (D) AMIT SHARMA V	DELAY CONDONED AND DISMISSED
88	VARANASI CGST	D	E	NA	40285/2025	2025	NA	COMMISSIONER OF CENTRAL EXCISE -CE AND CGST	M/S K G PAN PRODUCTS PVT LTD.	UTTAR PRADESH Customs, Excise and Service Tax Appellate Tribunal EA-70112-2018 10-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	29.08.2025	15--11	N.VENKATARAMAN/ V.C.BHARATHI/ SHIVANK PRATAP SINGH/ BHUVAN KAPOOR/ B.K.SATIJA/ (D) SANTOSH KUMAR	DELAY CONDONED AND 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