

**LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF SEPTEMBER, 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	DRI MUMBAI ZU	D	E	NA	43827/2025	2025	NA	UNION OF INDIA, DIRECTORATE OF REVENUE INTELLIGENCE	KAREN WANJIRU MBEERE MWAURA AND ANR.	MAHARASHTRA High Court of Judicature at Bombay CRBA-1210-2025 24-04-2025	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	01.09.2025	13-13	S.DWARAKANATH/ KRISHNA KANT DUBEY/ RUPESH KUMAR/ SUDHAKAR/ KULWANT/ RAMAN YADAV	DELAY CONDONED. DISMISSED	
2	KANDLA CUSTOMS	D	C	NA	25545/2025	2025	NA	COMMISSIONER OF CUSTOMS KANDLA	PANOLI INTERMEDIATES INDIA PRIVATE LIMITED	GUJARATI Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad CA-10486-2024 22-10-2024	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	01.09.2025	15-41	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ ANNIRUDH SHARMA-II/ AMIT SHARMA-II/ (D) RAJEEV RANJAN	DELAY CONDONED. DISMISSED	
3	PATPARGANJ ICD CUSTOMS	D	C	NA	43196/2025	2025	NA	COMMISSIONER OF CUSTOMS, ICD PATPARGANJ	ASPEN ONLINE PVT. LTD.	CHANDIGARH Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh CA-60112-2023 25-04-2025	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	01.09.2025	15-47	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ SAURABH PANDEY/ GAURANG BHUSHAN/ (D) AJAY KUMAR PANDEY	DELAY CONDONED. DISMISSED	
4	MUMBAI (AIRPORT)	D	C		14539/2009	2009	CA NO. 7562/2009 SLP(C) NO. 12367/2009	UNION OF INDIA & ORS.	SABIR SHMED ABDUL REHMAN	276/16/2009-CX.8A	INDIRECT TAXES MATTERS - INTERPRETATION OF THE CUSTOM ACT, RULES & REGULATIONS . WHETHER THE HIGH COURT WAS CORRECT IN HOLDING THAT DUTY IS NOT PAYABLE ON GOLD BY THE RESPONDENT SINCE GOLD NOT REDEEMED AS GOLD DISPOSED OF AND SALE PROCEEDS BEING RETURNED	11.98965	NA	03.09.2025	06-110	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ ASTHA SINGH/ GAURANG BHUSHAN/ NAVANJAY MAHAPATRA	DISPOSED OFF	
5	ICD TKD DELHI IMPORT	D	C	NA	31593/2025	2025	NA	COMMISSIONER OF CUSTOMS	M/S RAPID DIAGNOSTICS PVT. LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CA-51743-2023 19-11-2024	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	04.09.2025	08-12	N.VENKATARAMAN/ NISHA BAGCHI/ V.C.BHARATHI/ SARTHAK KAROL/ ANNIRUDH SHARMA-II/ (D) KSHITIZ SINGH	DELAY CONDONED AND DISMISSED	
6	BHOPAL	P	E	NA	25945/2025	2025	MA NO.1438/2025	SURYA ROSHNI LIMITED	THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)	Supreme Court DELHI Delhi DY-6165-2025 15-04-2025	NA	NA	FOR ADMISSION	04.09.2025	13-06	NA	MA IS DISMISSED	
7	MUMBAI ACC IMPORT	D	C		44125/2025	2025	MA NO.1572-1574/2025 IN CA NO. 14535-14537/2015	COMMISSIONER OF CUSTOMS (ACC AND IMPORTS) MUMBAI	GLOBAL VECTRA HELICORP, LTD. THROUGH ITS DIRECTOR AND ETC.	Supreme Court DELHI Delhi AC-14535-2015 31-01-2024	NA	NA	FOR ADMISSION	04.09.2025	15-27	N.VENKATARAMAN/ V.C. BHARATHI/ SHANTNU SHARMA/ ANNOL CHANDAN/ RUPESH KUMAR/ UDAI KHANNA	MA IS DISPOSED OFF	
8	DRI AMRITSAR	D	E	NA	44007/2025	2025	NA	DIRECTORATE OF REVENUE INTELLIGENCE	SANDEEP SINGH ALIAS SEEPHA AND ANR.	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-44271-2024 01-05-2025	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	08.09.2025	06-08	S.DWARAKANATH/ RUPESH KUMAR/ SARTHAK KAROL/ ALANKAR GUPTA/ (D) PRASHANT RAWAT	DELAY CONDONED. DISMISSED	
9	DELHI CUSTOMS ACC (IMPORT)	P	C	NA	40419/2019	2019	WP (C) NO.1373/2019	ADVANI HOTELS AND RESORTS (INDIA) LIMITED	UNION OF INDIA	NA	NA	NA	NA	09.09.2025	03-24.1	N.VENKATARAMAN/ V.C. BHARATHI/ VIMLA SINHA/ SUMIT TETERWAL/ UDAI KHANNA/ ISHAAN SHARMA	DISPOSED OFF	
10	MUMBAI SOUTH	D	E		22959/2009	2009	CA NO. 7572/2009 SLP(C) NO. 19929/2009	UNION OF INDIA AND ORS.	M/S. RAYMOND LIMITED & ANR.	CEGAT ORDER NO. A/300-309/WZB/05/C-I DT. 13.09.2005	NA	WHETHER THE TOPS FALLING UNDER TARIFF HEADING 55.06 FROM TOW DUTY PAID TO INPUT UNDER HEADING 55.01 OF C. EX. 1985	NA	10.09.2025	06-102	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ ASTHA SINGH/ GAURANG BHUSHAN/ NAVANJAY MAHAPATRA	DISMISSED	
11	MUMBAI SOUTH	D	E		15432/2011	2011	CA NO. 4620-4623/2012	CCE, MUMBAI-III	M/S. RAYMOND LIMITED ETC.	SCA NO. 250/2004 GUJARAT HIGH COURT'S ORDER DATED. 02.05.2011.	NA	NA	WITH APPLN.(S) FOR COD IN FILING APPEAL, AND C/DELAY IN RE-FILING APPEAL AND OR 1ST LISTING	10.09.2025	06-102.1	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ ASTHA SINGH/ GAURANG BHUSHAN/ NAVANJAY MAHAPATRA	DISPOSED OFF	
12	DELHI CUSTOMS ACC (IMPORT)	P	C	NA	29197/2024	2024	CA NO.10349-10350/2024	M/S L.G. ELECTRONICS INDIA PRIVATE LIMITED	COMMISSIONER OF CUSTOMS	DELHI CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL CRMA-50010-2024 26-04-2024	NA	NA	IA FOR CONDONATION OF DELAY	10.09.2025	06-105	N.VENKATARAMAN/ H.R.RAO/ UDAI KHANNA/ GAYATRI MISHRA/ BHARTI TYAGI	APPEAL ALLOWED	
13	COCHIN CUSTOMS	P	C	NA	2722/2021	2021	SLP (C) NO.2959/2021	GATEWAY DISTRIPIARKS (KERALA) LIMITED	DOLPHIN SHIPPING LINE (UK) LTD.	KERALA High Court of Kerala at Ernakulam WA-640-2020 08-05-2020	NA	NA	NA	10.09.2025	09-12	N.VENKATARAMAN/ RUPESH KUMAR/ NISHA BAGCHI/ ZOHEB HUSSAIN/ S.A.HASEEB/ PRASANJEET MAHAPATRA	DISPOSED OFF	
14	DGGI INDORE	P	E	NA	39686/2024	2024	TP (C) NO.1552/2025	M/S RAINBOW AGRI INDUSTRIES LIMITED	THE JOINT DIRECTOR, DIRECTOR GENERAL OF CENTRAL EXCISE INTELLIGENCE	MADHYA PRADESH High Court of Madhya Pradesh Principal Seat at Jabalpur WP-24205-2022	NA	NA	NA	10.09.2025	14-02	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ BHUVAN KAPOOR/ RAGHAV SHARMA/ RAJEEV RANJAN	T.P. IS ALLOWED	

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15	HYDERABAD -II	D	E		39652/2010	2010	CA NO. 906-907/2011	CCE, HYDERABAD-II	M/S. CRYSTAL DOT SCAN P. LTD.		385(S)/50/2010- JC. DATED. 16.09.2010	REJECTION OF TRANSACTION VALUE AND RE-DETERMINING THE SAME BY RESORTING TO RESIDUAL METHOD.	18.28679	WITH APPLN. (S) FOR COD IN FILING APPEAL. 1ST LISTING	11.09.2025	06--102	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ PALLAV MONGIA/ PADMESH MISHRA/ MADHAV SINHAL	DISOPSED OFF ON THE GROUND OF LOW TAX EFFECT	
16	RAIPUR	P	E		39850/2010	2010	CA NO.8312/2011 SLP(C) NO. 35614/2010	M/S. RAJAT ISPAT P.LTD.	UNION OF INDIA & ORS.	HIGH COURT OF CHHATTISGARH ORDER DATED 19.10.2010 IN WP. NO. 1245/2010		CHALLENGED THE NOTFN NO. 30/2006, 31/2006 AND 32/2006-CE(NT) ALL DATED 30/1/2006 IN RESPECT OF DETERRENT ACTION PROPOSED AGAINST THE PARTY		NA	11.09.2025	06--103	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ PALLAV MONGIA/ PADMESH MISHRA/ MADHAV SINHAL	DISMISSED AS WITHDRAWN	
17	RAIPUR	P	E		1941/2011	2011	CA NO.8313/2011 SLP(C) NO. 2598/2011	M/S. PHIL ISPAT P. LTD.	UNION OF INDIA & ORS.	CEA NO. 30,33,34 & 35/2010, KERALA HIGH COURT'S ORDER DATED 11.11.2010	NA	CHALLENGED THE NOTIFICATION 32/2006(NT) DATED 30.12.2006. CHALLENGED DETERRENT ACTION PROPOSED AGAINST THE PARTY		NA	NA	11.09.2025	06--103.1	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ PALLAV MONGIA/ PADMESH MISHRA/ MADHAV SINHAL	DISMISSED AS WITHDRAWN
18	NAGPUR	P	E		39997/2010	2010	CA NO. 4022/2011 SLP(C) NO. 35850/2010	M/S. MANIKGARH CEMENT	CCE, NAGPUR	NA	NA	INPUTS SERVICE CREDITS		NA	NA	11.09.2025	06--104	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ PALLAV MONGIA/ PADMESH MISHRA/ ANJU UDUPA	DISMISSED
19	DRI, DELHI	D	O		72/2013	2013	CA NO.3489/2024 SLP (C) NO. 5547/2013 SLP(C) ..2013 CC NO. 2290	UNION OF INDIA & ORS.	M/S. JATIN AHUJA	DELHI HIGH COURT OF DELHI AT NEW DELHI WPC-2952- 2012 04-09-2012	276/145/2012- CX.8A(CUS)	WHETHER AFTER SEIZURE OF THE GOODS UNDER SECTION 110 OF THE CUSTOMS ACT, 1962, WHEN THERE HAS BEEN NO. SCN UNDER SUB-SECTION 2, THE GOODS ARE RETURNABLE TO THE PERSON FROM WHOSE POSSESSION THEY ARE SEIZED WHEN A QUASI- JUDICIAL ORDER UNDER SECTION 110 A OF THE ACT, IBIH HAS ALREADY BEEN PASSED AT THE REQUEST OF THE PERSON FROM WHO POSSESSION THE GOODS HAD BEEN SEIZED.		NA	NA	11.09.2025	06--110	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
20	ICD, TKD DLEHI	D	C		2307/2013	2013	CA NO.3490/2024 SLP (C) No. 11720/2013 CC NO. 5376	UNION OF INDIA ORS.	M/S. AUTO CREATORS	DELHI HIGH COURT OF DELHI AT NEW DELHI WPC-5600- 2012 09-10-2012	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations		NA	NA	11.09.2025	06--110.1	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
21	DRI, NEW DELHI	D	E		27743/2013	2013	CA NO.3495/2024 SLP(C) NO.35587/2013	DRI, NEW DELHI	M/S. JATIN AHUJA	NA	276/116/2013- CX.8A(CUS)	THE ISSUE INVOLVED IN THE CASE IS THAT WHETHER AFTER SEIZURE OF THE GOODS UNDER SECTION 110 OF CUSTOMS ACT, 1962, WHEN THERE HAS BEEN NO SHOW CAUSE NOTICE UNDER SUB-SECTION 2, THE GOODS ARE RETURNABLE TO THE PERSON FROM WHOSE POSSESSION THEY ARE SEIZED WHEN A QUASIJUDICIAL ORDER UNDER SECTION 110 A OF THE ACT IBIH HAS ALREADY BEEN PASSED AT THE REQUEST OF THE PERSON FROM WHOSE POSSESSION THE GOODS HAD BEEN SEIZED? HON'BLE HIGH COURT OF DELHI PASSED AND ORDER FOR UNCONDITIONAL RELEASE OF BMW CARS		NA	NA	11.09.2025	06--110.10	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
22	DRI, NEW DELHI	D	O		30596/2013	2013	CA NO.3494/2024 SLP(C) NO.35005/2013	DRI, DELHI ZONE	M/S. REHMAN IQBAL SHEKH	NA	NA	NA		NA	NA	11.09.2025	06--110.11	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
23	DRI, NEW DELHI	D	O		36111/2013	2013	CA NO.3496-3497/2024 SLP (C) NO. 2472- 2473/2014	DIRECTORATE OF REVENUE INTELLIGENCE	M/S. SANJEEV GOEL & ETC. AND ANR.	JUDGMENT ORDER & DATED. 07.11.2012 TAX APPEAL NO. 353/2010 & 204/2011 HIGH COURT OF GUJARAT AT AHMEDABAD	276/110/2013- CX.8A (CUS)	THE MAIN ISSUE INVOLVED IN WP (C) NO. 7742 OF 2012 AND WP 7738/12 IS WHETHER AFTER SEIZURE OF THE GOODS UNDER SECTION 110 OF CUSTOMS ACT, 1962, WHEN THERE HAS BEEN NO. SHOW CAUSE NOTICE UNDER SUB-SECTION 2, THE GOODS ARE RETURNABLE TO THE PERSON FROM WHOSE POSSESSION THEY ARE SEIZED, WHEN A QUASI-JUDICIAL ORDER UNDER SECTION 110A OF THE ACT IBIH HAS ALREADY BEEN PASSED AT THE REQUEST OF THE PERSON FROM WHOSE POSSESSION THE GOODS HAD BEEN SEIZED?		NA	NA	11.09.2025	06--110.12	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
24	FARIDABAD	D	C		5879/2013	2013	CA NO.4176/2024 SLP (C) NO.10995/2013	DIRECTORATE OF REVENUE INTELLIGENCE & ORS.	AKANKSHA SYNTEX (P) LTD.	NA	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations		NA	NA	11.09.2025	06--110.2	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
25	(IMPORT) ICD MUMBAI	P	C		14922/2013	2013	CA NO.5637/2024 SLP (C) NO. 23197/2013	AKANKSHA SYNTEX PVT. LTD.	UOI AND ORS	CEA NO. 53/2010(O&M) AND CM NO. 12409-CII OF 2012 PUNJAB HARYANA HIGH COURT'S ORDER DATED 16.03.2012 & 29.05.2012 RESPECTIVELY	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations		NA	NA	11.09.2025	06--110.3	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	APPEAL ALLOWED

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26	DRI, NEW DELHI	D	O		17323/2013	2013	CA NO.3492-3493/2024 SLP (C) NO. 2281-22820/2013	COMMR. OF CUSTOMS INLAND CONT. DEPOT. AND ANR.	M/S. PARVINDER SINGH KHURANA	CESTAT ORDER NO. A/10087/WNB/AHD/2013, DATED 19.12.2012	276/36/2013-CX.8A(CUS/PT.)	THE ISSUE INVOLVED IN THE CASE IS THAT THE BANK GUARANTEES FURNISHED BY THE PETITIONER AT THE TIME OF PROVISIONAL RELEASE OF GOODS SINCE THE STATUTORY PERIOD OF ONE YEAR HAS EXPIRED UNDER PROVISO TO SECTION 110(2) OF THE CUSTOMS ACT AND THE AUTHORITIES HAD NOT ISSUED ANY SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT, 1962. IN THE INSTANT CASE, THE SEIZED GOODS (CARS) WERE ALREADY RELEASED PROVISIONALLY WITHIN THE EXTENDED PERIOD, THE CAR DID NOT REMAINED SEALED ON THE DAY WHEN EXTENDED PERIOD EXPIRED AND THEREFORE THE EMBARGO UNDER SECTION 110 AND RATIO OF JATIN AHUJA CASE WOULD NOT BE APPLICABLE.	80.00 LAKH	NA	11.09.2025	06-110.4	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
27	DRI, DELHI	D	O		18292/2013	2013	CA NO.3491/2024 SLP(C) ..2013 CC 12516-12517	COMMISSIONER OF CUSTOMS AND ANR.	M/S. PARVINDER SINGH KHURANA	DELHI HIGH COURT ORDER DT. 21.12.2012 IN WP (C NO. 8090/2012	276/36/2013-CX.8A(CUS)	THE ISSUE INVOLVED IN THE CASE IS THAT THE BANK GUARANTEES FURNISHED BY THE PETITIONER AT THE TIME OF PROVISIONAL RELEASE OF GOODS SINCE THE STATUTORY PERIOD OF ONE YEAR HAS EXPIRED UNDER PROVISO TO SECTION 110(2) OF THE CUSTOMS ACT AND THE AUTHORITIES HAD NOT ISSUED ANY SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT, 1962. IN THE INSTANT CASE, THE SEIZED GOODS (CARS) WERE ALREADY RELEASED PROVISIONALLY WITHIN THE EXTENDED PERIOD, THE CAR DID NOT REMAINED SEALED ON THE DAY WHEN EXTENDED PERIOD EXPIRED AND THEREFORE THE EMBARGO UNDER SECTION 110 AND RATIO OF JATIN AHUJA CASE WOULD NOT BE APPLICABLE.	NA	NA	11.09.2025	06-110.5	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
28	DRI, NEW DELHI	D	O		19646/2013	2013	CA NO.3822/2024 SLP (C) NO. 22081/2013	U.O.I. & ORS.	M/S. RAKHI TEX STYLES	NA	276/80/2013-CX.8A(CUS)	THE ISSUE INVOLVED IN THE CASE IS THAT WHETHER A PERSON WHOSE PROPERTY IS SEIZED UNDER SECTION 110 OF CUSTOMS ACT, 1962, WHEN THERE HAS BEEN NO SHOW CAUSE NOTICE UNDER SUB-SECTION 2, THE GOODS ARE RETURNABLE TO THE PERSON FROM WHOSE POSSESSION THEY ARE SEIZED, WHEN A QUASI-JUDICIAL ORDER UNDER SECTION 110 A OF THE ACT IBD HAS ALREADY BEEN PASSED AT THE REQUEST OF THE PERSON FROM WHOSE POSSESSION THE GOODS HAS BEEN SEIZED? HON'BLE HIGH COURT OF PUNJAB & HARYANA PASSED AN ORDER FOR UNCONDITIONAL RELEASE OF 12801 KGS OF FABRICS AND ONE CONTAINERS OF FABRIC SEIZED BY DRI, DZU.	NA	NA	11.09.2025	06-110.6	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
29	MUMBAI CUSTOMS GENERAL	P	C		20286/2013	2013	CA NO.5535/2024 SLP(C) NO.27116/2013 /2013 CC 14701	M/S. NARESH CHAND JAIN	UNION OF INDIA & ORS.	CESTAT ORDER NO. 511 & 512/2012 DATED 31.07.2012	NA	NA	NA	NA	11.09.2025	06-110.7	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	APPEAL ALLOWED
30	DELHI CUSTOMS GENERAL	D	C		22627/2013	2013	CA NO.5442/2024 SLP(C) .28964/2013/2013 CC 15445	UNION OF INDIA & ORS.	M/S. ISHITA EXPORTS	HON'BLE HIGH COURT OF MADRAS. FINAL ORDER DATED 26.04.2013 IN WRIT APPEAL NO. 1922/2012	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	11.09.2025	06-110.8	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
31	DRI, NEW DELHI	D	O		23871/2013	2013	CA NO.3823/2024 SLP (c) NO.29627/2013 SLP(C) ..2013 CC 15418	UNION OF INDIA & ORS.	M/S/ RAMA OVERSEAS	NA	276/78/2013-CX.8A(CUS)	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	11.09.2025	06-110.9	N.VENKATARAMAN/NISH A BAGCHI/ ZOHEB HUSSAIN/ SARTHAK KAROL/ AKSHAY NAIN/NAVANJAY MAHAPATRA	DISMISSED
32	BELGAUM	D	E		9955/2012	2012	CA NO.4942-4943/2012 SLP(C) ..2012 CC NO. 9096-9097	COMMISSIONER OF CENTRAL EXCISE BELGAUM	M/S. GOKAK MILLS.	276/390/2011-CX.8(A)	WRONG AVALIAMENT OF CENVAT CREDIT AVAILED IN RESPECT OF ELECTRICITY PURCHASED FROM THE 100% EOU UNIT...	11037.577	NA	11.09.2025	13-123	S.DWARAKANATH/RUPE SH KUMAR/ PRASHANT SINGH-II/ SIDDHARTH SINHA/SONALI JAIN/ SARTHAK KAROL	DISMISSED AS WITHDRAWN	
33	DELHI (IMPORT) CUSTOMS	D	C	NA	32776/2025	2025	NA	PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)	GENUS POWER INFRASTRUCTURES LIMITED	DELHI Custom Excise Service Tax Appellate Tribunal CA-51008-2020 25-02-2025	NA	NA	NA	FOR ADMISSION	12.09.2025	08-30	N.VENKATARAMAN/ V.C.BHARATH/ NISHA BAGCHI/ ANMOL CHANDAN/ (D) PREMA PRIYADARSHNI	DELAY CONDONED AND MATTER DISMISSED
34	AGARTALA CGST	P	E	NA	5538/2025	2025	SLP (C) NO.6713-6714/2025	M/S R.A. MAZUMDER	UNION OF INDIA	TRIPURA High Court of Tripura at Agartala RP-19-2024 14-08-2024	NA	NA	NA	NA	12.09.2025	13-46	K.M.NATARAJ/ VINAYAK SHARMA/ ANUJ UDUPA/ INDIRA BHAKAR/ ALABHYA DHAMIJA	DISPOSED OFF
35	KANDLA CUSTOMS	D	C	NA	34521/2025	2025	NA	UNION OF INDIA AND ANR.	M/S DHULTAWALA EXIM PRIVATE LIMITED	GUJARAT High Court of Gujarat at Ahmedabad SCA-18262-2022 30-01-2025	NA	NA	NA	NA	12.09.2025	17-10	S.DWARAKANATH/ RUPESH KUMAR/ MADHAV SINHAL/ B.K.SATIJA/ (D) RAJEEV RANJAN	DELAY CONDONED. DISMISSED
36	DRI AMRITSAR	D	E	NA	44708/2025	2025	NA	INTELLIGENCE OFFICER	GURDEEP SINGH ROMANA	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-32053-2024 28-03-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.09.2025	06-08	S.DWARAKANATH/ RUPESH KUMAR/ KARTIKEYA ASTHANA/ PURNENDU BAJPAI (D) SHYAMAL KUMAR	DELAY CONDONED. DISMISSED

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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
37	CHENNAI SOUTH	D	E	NA	11171/2025	2025	NA	THE COMMISSIONER OF GST AND CENTRAL EXCISE	M/S ORIENT FLIGHT SCHOOL	TAMIL NADU Customs Excise and Service Tax, Appellate Tribunal, South Zonal Bench, Chennai STA-40250-2022 07-11-2023	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.09.2025	08-06	N.VENKATARAMAN/ V.C.BHARATHI/ AARUSHI SINGH/ PRERNA DHAL/ (D) SACHIN SHARMA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
38	VISAKHAPATNAM CGST	P	E	NA	32534/2025	2025	NA	M/S RADHIKA METALS AND MINERALS	COMMISSIONER OF CENTRAL TAX VISAKHAPATNAM GST	NA	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	15.09.2025	15-19	NA	DELAY CONDONED. DISMISSED
39	CHANDIGARH	P	E	NA	21719/2023	2023	SLP (C) NO.11492/2023	JUBILANT SOFTWARE SERVICES, LTD.	UNION OF INDIA AND ORS.	PUNJAB HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-10636-2023 16-05-2023	NA	NA	NA	IA No. 119240/2023 - APPLICATION FOR PERMISSION IA No. 108399/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	16.09.2025	05-20	NA	DISPOSED OFF
40	AHMEDABAD CUSTOMS	D	C	NA	32560/2022	2022	SLP (C) NO.20020/2022	UNION OF INDIA	REALSTRIPS LTD. AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-4495-2022 02-09-2022	NA	The present case involves the interpretation of Section 9, 9A and 9B of the Customs Tariff Act, 1975 (The Act) and the Customs Tariff (identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 (The Rules).	NA	NA	16.09.2025	08-27	N.VENKATARAMAN/V.C. BHARATHI/ ALABHYA DHAMJIA/K.V.SREEMUTI HIN/ SHWETA SINGH VERMA	DISMISSED
41	MUMBAI IMPORT CUSTOMS -I	D	E	NA	37800/2023	2023	NA	UNION OF INDIA AND ANR.	RAVIRAJ FOILS LIMITED AND ANR.	MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY WPL-32167-2022 06-01-2023	NA	The present case involves the interpretation of Section 9, 9A and 9B of the Customs Tariff Act, 1975 (The Act) and the Customs Tariff (identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 (The Rules).	NA	FOR ADMISSION and I.R. and IA No.206633/2023- CONDONATION OF DELAY IN FILING and IA No.206635/2023- EXEMPTION FROM FILING C/C OF THE IMPIUGNED JUDGMENT	16.09.2025	08-27.1	N.VENKATARAMAN/V.C. BHARATHI/ ALABHYA DHAMJIA/K.V.SREEMUTI HIN/ SHWETA SINGH VERMA	DISMISSED
42	DRI LUDHIANA	P	E	NA	24796/2025	2025	SLP (CRL) NO.9659/2025	SUBASH CHANDER	INTELLIGENCE OFFICER DIRECTORATE OF REVENUE INTELLIGENCE	PUNJAB High Court of Punjab & Haryana at Chandigarh CRAD-932-2013 30-07-2021	NA	NA	NA	16.09.2025	16-21	ARCHANA PATHAK DAVE/ CHITRANGDA RASHTRAVARA/ SHIVKA MEHRA/ GAURANG BHUSHAN/ ASTHA SINGH/ JAGDISH CHANDRA/ (CIA) RAJAN KUMAR/	DISMISSED	
43	VAPI	P	E	NA	19221/2009	2009	CA NO. 5032/2009	M/S D.N.H. SPINNERS	COMMISSIONER OF CENTRAL EXCISE, VAPI	State Agency GUJARAT ON-840-2009 24-04-2009	NA	NA	IA FOR STAY APPLICATION	18.09.2025	05-122	N.VENKATARAMAN/V.C. BHARATHI/ RUPESH KUMAR/ VISHAKHA/ UDAI KHANNA/ PADMESH MISHRA	DISMISSED	
44	VAPI	P	E		5475/2011	2011	CA NO. 2910/2011	M/S. MICROSYNTH FABRICS (I) LTD.	CCE, VAPI	CESTAT ORDER NO. A/1271-1272/NZB/AHD/2012 DATED 23.07.2012 28/08/2012.	NA	NOTIFICATION DISPUTE	105.45	NA	18.09.2025	05-122.1	N.VENKATARAMAN/V.C. BHARATHI/ RUPESH KUMAR/ VISHAKHA/ UDAI KHANNA/ PADMESH MISHRA	DISMISSED
45	VAPI	P	E	NA	9310/2011	2011	CA NO.2680/2011	M/S WELSPUN SYNTEX LIMITED	COMMISSIONER OF CENTRAL EXCISE	GUJARAT FO-53-2011 24-01-2011	NA	NA	NA	18.09.2025	05-122.2	N.VENKATARAMAN/V.C. BHARATHI/ RUPESH KUMAR/ VISHAKHA/ UDAI KHANNA/ PADMESH MISHRA	DISMISSED	
46	VAPI	P	S		39883/2015	2015	CA NO. 14085/2015	M/S. MICROSYNTH FABRICS (INDIA) LTD. JBF INDUSTRIES LTD.	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX VAPI	GUJARAT CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD. AN-709-2008 01-10-2015	NA	NA	WITH OR	18.09.2025	05-122.3	N.VENKATARAMAN/V.C. BHARATHI/ RUPESH KUMAR/ VISHAKHA/ UDAI KHANNA/ PADMESH MISHRA	DISMISSED	

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

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
47	KOLKATA PORT CUSTOMS	D	C	NA	49841/2025	2025	NA	THE COMMISSIONER OF CUSTOMS (PORT)	M/S BERGERS PAINTS INDIA LTD.	WEST BENGAL Customs Excise and Service Tax Appellate Tribunal, Kolkata CA-75286-2018 30-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	19.09.2025	07-30	N.VENKATARAMAN/ RUPESH KUMAR/ PRAKASH GAUTAM/ NEELAKSHI BHADAURIA/ (D) NAVIN KUMAR	DISMISSED
48	DELHI (PREV) CUSTOMS	D	C	NA	31508/2025	2025	NA	COMMISSIONER OF CUSTOMS (PREVENTIVE) NEW DELHI	M/S AMBRANE INDIA PVT. LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CA-50221-2021 18-10-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	19.09.2025	08-10	N.VENKATARAMAN/ V.C.BHARATHI/ SUDHAKAR KULWANT/ PRERNA DHAL/ ISHAAN SHARMA/ (D) CHANDRA KANT SHARMA	DELAY CONDONED. DISMISSED
49	AHMEDABAD	P	E		1847/2016	2016	CA NO.9418-9420/2016	M/S. QUIPO ENERGY LTD.	COMMISSIONER OF CENTRAL EXCISE AHMEDABAD - II	CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD APP-640-2009 DT. 15-10-2015	NA	Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.	NA	NA	19.09.2025	08-1501	NA	DISMISSED
50	JAIPUR	P	E	NA	61102/2024	2024	WP (CRL) NO.27/2025	KISHAN SINGH JHALA	UNION OF INDIA AND ORS.	NA	NA	NA	NA	FOR ADMISSION	19.09.2025	13-35	SURYAPRAKASH V.RAJU/ ZOHEB HUSSAIN ANNAM VENKATESH/ SAMRAT GOSWAMI/ HITARTH RAJA	DISPOSED OFF
51	MUNDRA CUSTOMS	D	C	NA	44987/2025	2025	NA	UNION OF INDIA AND ANR.	M/S JBS EXPORTS AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-3825-2023 03-04-2025	NA	SLP against Order dated 03.04.2025 in R/Special Civil Appeal bearing No. 3825, 3827, 3833, 3856 and 3859 of 2023, whereby the High Court, solely on the ground of delay in adjudication and non-disclosure of transfer of the case to the "Call Book", was pleased to quash and set aside the Show Cause Notices (SCNs) issued to the respondents/exporters.	NA	IA FOR CONDONATION OF DELAY IN FILING	22.09.2025	05-23	N.VENKATARAMAN/ V.C.BHARATHI/ ADWAIYTA AWASTHI/ PURNENDU BAJPAI/ (D) AMIT SHARMA V	DELAY CONDONED. DISMISSED
52	DRI DELHI HQ	D	E	NA	40402/2024	2024	NA	THE UNION OF INDIA AND ORS.	PRAGNESH GANDHI	MAHARASHTRA High Court of Judicature at Bombay WPL-9108-2023	NA	TP for the transfer of 21 Petitions pending across six Hon'ble High Courts to this Hon'ble Court. All the Petitions before the Hon'ble High Courts are Writ Petitions preferred by tax Assessees challenging the Constitutional vires of Sections 86, 87, 88, 94 and 97 of the Finance Act, 2022, which has overcome the judgment of this Hon'ble Court rendered in Canon India Private Limited v. Commissioner of Customs reported in 2021 SCC Online SC 2021 on 09.03.2021.	NA	FOR ADMISSION	22.09.2025	08-06	N.VENKATARAMAN/ SARTHAK KAROL/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ (D) V.C. BHARATHI	TP DISMISSED
53	VADODARA II	D	E	NA	57707/2024	2024	SLP (C) NO.1239/2025	UNION OF INDIA AND ORS.	MESSRS MEGHAMANI ORGANOCHEM LIMITED AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-1202-2024 14-06-2024	NA	Appeal filed against the order dated 30.11.2023 in SCA1202 of 2024, wherein the HC allowed the essay in favour of the respondent and disposed of relying on the judgement namely batan steel Ltd in SEA15473 of 2019, metal pertains to refund claimed by the petitioner being a SEZ.	NA	NA	22.09.2025	08-44	N.VENKATARAMAN/ V.C.BHARATHI/ PANKHURI SRIVASTAVA/ SARTHAK KAROL/ RAJESHWARI SHANKAR/ (D) SUSHIL RAAJA	DISMISSED
54	DELHI SOUTH	P	E	NA	35312/2025	2025	NA	M/S METAL TECHS	CENTRAL GOODS AND SERVICES TAX DELHI SOUTH	DELHI High Court of Delhi at New Delhi WP(C)-5815-2025 22-05-2025	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	22.09.2025	11-11	NA	DELAY CONDONED. DISMISSED	
55	MUMBAI CUSTOMS (IMPORT) ACC	D	C	NA	43190/2025	2025	NA	COMMISSIONER OF CUSTOMS (IMPORT), AIR CARGO COMPLEX, MUMBAI	RELIANCE SIBUR ELASTOMERS PVT. LTD.	MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai CA-86244-2021 07-04-2025	NA	NA	FOR ADMISSION	22.09.2025	15-55	NA	DELAY CONDONED. DISMISSED	
56	GAUTAM BUDHA NAGAR	P	E	NA	51065/2025	2025	NA	XU XUNFU	UNION OF INDIA	NA	NA	NA	NA	22.09.2025	08-36	NA	DISPOSED OFF	
57	DELHI EAST	P	E	NA	29624/2017	2017	CA NO.17405/2017	AIRPORTS AUTHORITY OF INDIA	COMMISSIONER OF SERVICE TAX	DELHI Custom Excise Service Tax Appellate Tribunal FO-52023-2017 01-03-2017	NA	NA	IA FOR EXEMPTION FROM FILING O.T.	23.09.2025	11-1501	NA	DISMISSED	
58	BHUBANESHWAR (PREV) CUSTOMS	D	E	NA	20188/2025	2025	SLP (CRL) NO.6688-6689/2025	UNION OF INDIA	ASIA PACIFIC SHIPPING CO LIMITED (OWNER)	ORISSA High Court of Orissa at Cuttack CRLMC-441-2024 07-03-2025	NA	NA	FOR ADMISSION	23.09.2025	11-39	NA	LEAVE GRANTED AND DISPOSED OFF	
59	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 Appellate Tribunal CAAT(I)-1035-2019 17-02-2020	NA	NA	NA	26.09.2025	01-1501	NA	DISMISSED	
60	LUDHIANA	P	E	NA	47189/2025	2025	MA NO.1747/2025 IN CA NO.4780/2011 SLP(C) NO. 26045/2010 CC NO. 13067/2010	M/S. REHAL INDUSTRIAL CORPN.	COMMNR. OF CENTRAL EXCISE AND ANR.	Supreme Court DELHI Delhi AC-4780-2011 07-08-2025	NA	NA	NA	26.09.2025	11-25	N.VENKATARAMAN/V.C. BHARATHI/ MAYANK PANDEY/ MUKESH SINGH/ PRASHANT SINGH- (II) BHAKTI VARDHAN SINGH	M.A. DISPOSED OFF. APPEAL IS RESTORED. LIST THE APPEAL IN DUE COURSE	