

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

LIST-IIA

| 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 lakhs) | CAUSE LIST/ TERMINAL LIST - REMARKS   | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO. | ADVOCATES  | REMARKS   |
|------|------------------------|------|------|---------|----------------|------|---------------------------|--|---|---|------------------|---|------------------------------|---|-----------------------------|--------------------|--|---|
| 1    | NAVI MUMBAI CGST       | D    | E    | NA      | 37729/2023     | 2023 | CA NO.6850-6851/2023      | COMMISSIONER OF SERVICE TAX II                       | SCHINDLER INDIA PVT. LTD.                                 | MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI STA-85347-2016 15-03-2023        | NA               | NA  | NA                           | IA NO.208828/2023-CONDONATION OF DELAY IN FILING and IA NO.208827/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA NO.208826/2023-EX-PARTE STAY   | 01.09.2025                  | 05-49              | N.VENKATARAMAN/RUPESH KUMAR/ SUYASH PANDE/H.R.RAO/ISHAAN SHARMA/ RAMAN YADAV   | LIST ON 01.12.2025                                      |
| 2    | NAVI MUMBAI            | D    | E    | NA      | 38226/2023     | 2023 | CA NO.6852/2023           | COMMISSIONER OF SERVICE TAX II                       | M/S SCHINDLER INDIA PVT. LTD. MUMBAI                      | MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI FO-85674-2023 15-03-2023         | NA               | NA  | NA                           | [TO BE TAKEN UP ALONG WITH ITEM NO. 15, I.E. Diary No. 37729/2023]... IA NO.21147/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA NO.21146/2023-EX-PARTE STAY and IA NO.21146/2023-CONDONATION OF DELAY IN FILING APPEAL | 01.09.2025                  | 05-49.1            | N.VENKATARAMAN/RUPESH KUMAR/ SUYASH PANDE/H.R.RAO/ISHAAN SHARMA/ RAMAN YADAV   | LIST ON 01.12.2025                                      |
| 3    | NAVI MUMBAI            | D    | E    | NA      | 15601/2024     | 2024 | CA NO.6595-6597/2024      | COMMISSIONER OF CGST                                 | M/S SCHINDLER INDIA PVT. LTD.                             | MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI STA-87164-201818-10-2023         | NA               | NA  | NA                           | IA FOR CONDONATION OF DELAY   | 01.09.2025                  | 05-49.2            | N.VENKATARAMAN/RUPESH KUMAR/ SUYASH PANDE/H.R.RAO/ISHAAN SHARMA/ RAMAN YADAV   | LIST ON 01.12.2025                                      |
| 4    | JABALPUR               | P    | E    | NA      | 52532/2023     | 2023 | SLP (C) NO.5590-5591/2024 | DINESH KALWAY  | UNION OF INDIA AND ORS.                                   | MADHYA PRADESH High Court of Madhya Pradesh Principal Seat at Jabalpur RP-691-2023 06-10-2023                         | NA               | NA  | NA                           | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUNGED JUDGMENT   | 01.09.2025                  | 05-51              | N.VENKATARAMAN/V.C.BHARAT H/ ANTARIKSH SINGH/SUYASH PANDE/SHASHANK BAJPAI/ B.K.SATUA/ (C/A) GAURAV KUMAR MEGHWAL       | LIST ON 07.11.2025                                      |
| 5    | KOLKATA CUSTOMS (PORT) | D    | C    | NA      | 38337/2025     | 2025 | NA                        | COMMISSIONER OF CUSTOMS (PORT)                       | M/S MAHESHWARI MINING PVT. LTD.                           | WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata CA-76088-2024 26-11-2024 | NA               | NA  | NA                           | IA FOR CONDONATION OF DELAY IN FILING   | 01.09.2025                  | 08-18              | N.VENKATARAMAN/ V.C.BHARATHI/PRERNA DHAL/ UDIT DEDIHYA/ RAMAN YADAV/ (D) SUHASINI SEN                                  | APPEAL ADMITTED   |
| 6    | JODHPUR CUSTOMS (PREV) | D    | C    | NA      | 21971/2025     | 2025 | NA                        | COMMISSIONER OF CUSTOMS (PREVENTIVE)                 | M/S ASAHI INDIA GLASS LTD.                                | DELHI Custom Excise Service Tax Appellate Tribunal CA-50425-2024 10-02-2025   | NA               | NA  | NA                           | IA FOR CONDONATION OF DELAY IN FILING   | 01.09.2025                  | 15-40              | N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ ISHAAN SHARMA/ MUKUL SINGH/ (D) MUNISHA ANCHAN                       | HEARD. TAG WITH DIARY NO.28721/2024. LIST ON 06.10.2025 |
| 7    | DRI MUJUMBIA           | D    | E    | NA      | 28261/2025     | 2025 | SLP (CRL) NO.9778/2025    | THE UNION OF INDIA                                   | KONDIBA GUNJAL AND ANR.                                   | MAHARASHTRA High Court of Judicature at Bombay BA-3530-2022 28-11-2024  | NA               | NA  | NA                           | IA FOR CONDONATION OF DELAY IN FILING   | 01.09.2025                  | 16-07              | ARCHANA PATHAK DAVE/RAJEEV RANJAN/CHITRANGDA RASTRAVARA/ RAJAT NAIR/ ASTHA SINGH/ KAMAL DIGPAUL                        | LIST ON 17.10.2025                                      |
| 8    | DRI MUMBAI ZU          | D    | E    | NA      | 43071/2025     | 2025 | NA                        | UNION OF INDIA                                       | GURJUGDIP SINGH SMAGH                                     | MAHARASHTRA High Court of Judicature at Bombay CRLBA-3421-2023 10-03-2025   | NA               | NA  | NA                           | NA  | 01.09.2025                  | 16-17              | RAJA THAKARE/ RISHIKESH HARIDA/ B.K.SATUA/ RAJESHWARI SHANKAR/ (D) SNEHASHISH MUKHERJEE                                | DELAY CONDONED. ISSUE NOTICE, RETURNABLE ON 17.10.2025  |
| 9    | CHENNAI SOUTH          | P    | E    | NA      | 9781/2021      | 2021 | SLP (C) NO.7780/2021      | SUTHERLAND GLOBAL SERVICES PVT. LTD                  | ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE AND ORS | HIGH COURT OF JUDICATURE AT MADRAS WA-53-2020 DATED 16-10-2020  | NA               | The issue involved in the present case is whether CGEVAT credit of Education Cess ("Edu Cess"), Secondary & Higher Education Cess ("SHE Cess") and Krishi Kalyan Cess ("KKC") (collectively referred to as 'cess credits'), which were validly availed by the Petitioner, a service provider having a centralized registration, but were lying unutilized as per the last Statutory Return filed under Finance Act, 1994, can be transitioned into the GST regime under Section 140(9) or Section 140(1) of the Central Goods and Service Tax Act,2017 ("hereinafter referred to as CGST Act"). | NA                           | FOR ADMISSION and I.R, IA NO. 72176/2022 - INTERVENTION APPLICATION IA NO. 26984/2022 - INTERVENTION APPLICATION IA NO. 24328/2022 - INTERVENTION APPLICATION   | 02.09.2025                  | 03-21              | N.VENKATARAMAN/ VISHAKHA/TEJAS PATEL/PREETI RANI/ NAVANJAY MAHAPATRA/PADMESH MISHRA/ MEGHA KARANWAL/ SHREYANSH U.LALIT | LIST ON 09.12.2025                                      |
| 10   | DELHI NORTH            | P    | O    | NA      | 23988/2018     | 2018 | SLP (C) NO.20273/2018     | CELLULAR OPERATORS ASSOCIATION OF INDIA AND ORS.     | UNION OF INDIA AND ORS.                                   | DELHI HIGH COURT OF DELHI AT NEW DELHI WP(C)-7837-2016 DATED 15-02-2018   | NA               | When the operation of Explanation 3 to Section 140 is independent and excludes any Cess from the expression "eligible duties and taxes", whether the Hon'ble High Court has erred in limiting the operation of Explanation 3 to Section 140 only through Explanation 1 and Explanation 2 to Section 140?  | NA                           | NA  | 02.09.2025                  | 03-21.1            | N.VENKATARAMAN/ VISHAKHA/TEJAS PATEL/PREETI RANI/ NAVANJAY MAHAPATRA/PADMESH MISHRA/ MEGHA KARANWAL/ SHREYANSH U.LALIT | LIST ON 09.12.2025                                      |
| 11   | NAVI MUMBAI            | D    | E    | NA      | 23337/2022     | 2022 | SLP (C) NO.23893/2022     | THE COMMISSIONER OF CGST AND CENTRAL EXCISE AND ORS. | GODREJ AND BOYCE MFG CO. LTD.                             | MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY WP-3226-2019 29-10-2021  | NA               | When the operation of Explanation 3 to Section 140 is independent and excludes any Cess from the expression "eligible duties and taxes", whether the Hon'ble High Court has erred in limiting the operation of Explanation 3 to Section 140 only through Explanation 1 and Explanation 2 to Section 140?  | NA                           | NA  | 02.09.2025                  | 03-21.2            | N.VENKATARAMAN/ VISHAKHA/TEJAS PATEL/PREETI RANI/ NAVANJAY MAHAPATRA/PADMESH MISHRA/ MEGHA KARANWAL/ SHREYANSH U.LALIT | LIST ON 09.12.2025                                      |
| 12   | JAIPUR CGST            | D    | E    | NA      | 36713/2022     | 2022 | CA NO.2490/2023           | COMMISSIONER, CENTRAL EXCISE CGST JAIPUR-I           | M/S GUNESH INDIA PRIVATE LIMITED                          | DELHI CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL STA-50245-2021 19-05-2022  | NA               | Whether the learned Tribunal was correct in observing that the demand in the show cause notice was proposed under the head-cargo handling Service, whereas in the impugned order-in-Original, the demand had been confirmed under the head Clearing & Forwarding Agency Service therefore, the adjudicating authority had travelled beyond the scope of Show Cause Notice?  | NA                           | IA NO.198904/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA NO.199806/2022-STAY APPLICATION and IA NO.199801/2022-CONDONATION OF DELAY IN FILING APPEAL   | 02.09.2025                  | 03-28              | N.VENKATARAMAN/RUPESH KUMAR/ A.K.KAUL/ARJIT PRASAD/MANISH / T.S.SABARISH/ SATYA JHA/ PADMESH MISHRA                    | LIST ON 31.10.2025                                      |

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|------|---------------------------|------|------|---------|----------------|------|--|---|--|---|------------------------------------|--|---|---|-----------------------------|--|---|--------------------|
| 13   | DELHI EAST                | P    | E    | NA      | 46609/2023     | 2023 | WP (C) 1390/2023                               | ABHISHEK KANTHED  | UNION OF INDIA AND ORS.                        | NA  | NA                                 | Issue a writ in the nature of mandamus thereby directing the respondents to secure the interest of GST Registered persons/ GST Registered Dealers as provided by Constitution of India by providing extended dates as may be suitable to submit GST Returns in GST Acts & Rule and on the GSTN Portal. | NA  | FOR ADMISSION   | 02.09.2025                  | 03-38  | N.VENKATARAMAN/RUCHI KOHLI/ P.S.SUDHEER/ S.A.HASEEB/ISHAAN SHARMA/ PADMESH MISHRA   | LIST ON 09.12.2025 |
| 14   | DELHI EAST                | P    | E    | NA      | 46600/2023     | 2023 | WP (C) 1300/2023                               | PRADEEP KANTHED   | UNION OF INDIA AND ORS.                        | NA  | NA                                 | Issue a writ in the nature of mandamus thereby directing the respondents to secure the interest of GST Registered persons/ GST Registered Dealers as provided by Constitution of India by providing extended dates as may be suitable to submit GST Returns in GST Acts & Rule and on the GSTN Portal. | NA  | FOR ADMISSION and IA No.237643/2023-PERMISSION TO FILE LENGTHY LIST OF DATES and IA No.237642/2023-PERMISSION TO APPEAR AND ARGUE IN PERSON | 02.09.2025                  | 03-38.1  | N.VENKATARAMAN/RUCHI KOHLI/ P.S.SUDHEER/ S.A.HASEEB/ISHAAN SHARMA/ PADMESH MISHRA   | LIST ON 09.12.2025 |
| 15   | CHENNAI                   | P    | E    | NA      | 22328/2018     | 2018 | CA NO.6616-6622/2018                           | KONE ELEVATOR INDIA PVT. LTD.   | COMMISSIONER (APPEALS II) AND ANR              | CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, South Zonal Bench, Chennai A-40703-2013 DATED 10-04-2018 | NA                                 | NA   | IA NO.114163/2018 PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES                                   | 02.09.2025  | 06-09                       | AISHWARYA BHATI/ARCHANA PATHAK DAVE/ RUCHI KOHLI/ SUHASHINI SEN/ SWARUPAMA CHATURVEDI/ RAMAN YADAV         | LIST AFTER 02 WEEKS   |                    |
| 16   | MUMBAI-I CUSTOMS IMPORT   | D    | C    |         | 9305/2014      | 2014 | CA NO. 10382-10383/2014                        | COMMISSIONER OF CUSTOMS MUMBAI  | M/S. VOLKSWAGEN GROUP SALES INDIA P. LTD.      | TAX APPEAL NO. 823 TO 387/W/56/2013-JC. DATED 11.11.2013  | 387/W/56/2013-JC. DATED 11.11.2013 | WHETHER THE FEE PAYABLE BY THE IMPORTER FOR THE SOLE DISTRIBUTION RIGHTS IS TO BE ADDED UNDER RULE 10(1) (D) OF CUSTOMS VALUATION RULES, 2007.   | NA  | WITH APPLN(S) FOR COD IN FILING APPEAL AND OR 2ND LISTING   | 03.09.2025                  | 03-118   | N.VENKATARAMAN/RUPESH KUMAR/ V.C.BHARATHICHINMAYEE CHANDRA/ SIDDHARTH SINHA/NAVANJAY MAHAPATRA/ARIJIT PRASAD  | LIST ON 24.09.2025 |
| 17   | GURUGRAM CGST             | P    | E    | NA      | 2132/2019      | 2019 | CA NO.4562/2021 SLP (C) NO. 3758/2019          | M/S. G.D. GOENKA WORLD INSTITUTE  | UNION OF INDIA                                 | Customs, Excise and Service Tax Appellate Tribunal NO.-60253-2016 DATED 06-12-2018                          | NA                                 | NA   | NA  | 03.09.2025  | 06-107                      | N.VENKATARAMAN/ARIJIT PRASAD/ NUPUR SHARMA/CHINMAYEE CHANDRA/ V.CHANDRASHEKARA BHARATHI                    | LIST AFTER 02 WEEKS   |                    |
| 18   | GURUGRAM                  | P    | E    | NA      | 41929/2018     | 2018 | CA NO.4563-4564/2021 SLP (C) NO.7194-7195/2019 | M/S. G.D. GOENKA WORLD INSTITUTE (UNIT OF GDG EDUCATION TRUST) THROUGH ITS AUTHORISED REPRESENTATIVE MR. AKASH JHA HARSH PARASHAR | UNION OF INDIA AND ORS.                        | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-2169-2018 DATED 10-10-2018                                 | NA                                 | NA   | NA  | 03.09.2025  | 06-107.1                    | N.VENKATARAMAN/ARIJIT PRASAD/ NUPUR SHARMA/CHINMAYEE CHANDRA/ V.CHANDRASHEKARA BHARATHI                    | LIST AFTER 02 WEEKS   |                    |
| 19   | SILIGURI CGST             | P    | E    | NA      | 26623/2025     | 2025 | SLP (CRL) NO.8484-8486/2025                    | ABHISHEK KUMAR KASHYAP  | THE STATE OF WEST BENGAL                       | WEST BENGAL High Court of Calcutta Circuit Bench at Jalpaiguri CRR-468-2024 28-04-2025                      | NA                                 | NA   | IA FOR APPROPRIATE ORDERS/DIRECTIONS  | 03.09.2025  | 14-18                       | NA   | DEPARTMENT TO FILE AFFIDAVIT. GOODS SEIZED BY THE POLICE ARE TO BE AUCTIONED BY CGST SILIGURI COMMISSIONERATE. LIST ON 07.10.2025   |                    |
| 20   | DRI VIJAYAWADA            | D    | E    | NA      | 33701/2025     | 2025 | SLP (CRL) NO.9792/2025                         | UNION OF INDIA  | NAMDEO ASHRUBA NAKADE                          | ANDHRA PRADESH High Court of Andhra Pradesh at Amravati CRR-727-2025 11-03-2025                             | NA                                 | NA   | FOR ADMISSION   | 03.09.2025  | 16-04                       | S.D.SANJAY/ RAJAT NAIR/ MILI BAXI/ AKSHAY AMRITANSHU/ PALLAV MONGIA/ PURNENDU BAJPAI/ (D) NISARG CHOURHARY | LIST ON 24.09.2025  |                    |
| 21   | DELHI CUSTOMS IGI AIRPORT | P    | C    | NA      | 13152/2025     | 2025 | NA   | JASMEET SINGH CHADHA  | COMMISSIONER OF CUSTOMS IGI AIRPORT, NEW DELHI | DELHI High Court of Delhi at New Delhi W.P(C)-531-2022 21-08-2023   | NA                                 | NA   | IA FOR CONDONATION OF DELAY IN FILING   | 04.09.2025  | 05-14                       | NA   | DELAY CONDONED. ISSUE NOTICE ON THE APPLICATION SEEKING CONDONATION OF DELAY IN FILING THE SLP AS WELL AS IN THE MAIN SLP TO THE RESPONDENT. TAG WITH SLP (C) NO.25539/2023 |                    |
| 22   | HYDERABAD CGST            | D    | E    | NA      | 48919/2023     | 2023 | NA   | DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI) AND ANR.   | SEW INFRASTRUCTURE LIMITED AND ANR             | TELANGANAHIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD WP-17002-2020 28-04-2021                        | NA                                 | NA   | IA NO.256438/2023- COD IN FILING AND IA NO.256439/2023- EXEMPTION FROM FILING C/C OF THE IMPGUNED JUDGEMENT | 04.09.2025  | 05-41                       | N.VENKATARAMAN/V.C.BHARAT H/ SHANTU SHARMA/RUPESH KUMAR/ VIVEK GUPTA/ AMIT SHARMA-II                       | LIST ON 21.11.2025  |                    |
| 23   | TKD IMPORT CUSTOMS        | D    | C    | NA      | 43092/2025     | 2025 | NA   | UNION OF INDIA AND ORS.   | M/S ISMARTU INDIA PVT. LTD.                    | DELHI High Court of Delhi at New Delhi W.P(C)-15199-2023 07-03-2024   | NA                                 | NA   | IA FOR CONDONATION OF DELAY IN FILING   | 04.09.2025  | 08-27                       | N.VENKATARAMAN/ NISHA BAGCHI/ V.C.BHARATH/ SARTHAK KAROL/ ANNIRUDH SHARMA-II/ (D) HARISH PANDEY            | DELAY CONDONED. ISSUE NOTICE.   |                    |
| 24   | DGGI GHAZIABAD            | P    | E    | NA      | 30099/2025     | 2025 | SLP (CRL) NO.8756/2005                         | SANJAY JAIN   | UNION OF INDIA                                 | UTTAR PRADESH High Court of Judicature at Allahabad CRMBA-46321-2024 07-05-2025                             | NA                                 | NA   | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT   | 04.09.2025  | 09-05                       | N.VENKATARAMAN/ ARIJIT PRASAD/ ARUSHI SINGH/ YASHRAJ BUNDELA/ MILI BAXI                                    | COUNTER AFFIDAVIT BE FILED WITHIN 03 WEEKS. LIST AFTER 04 WEEKS. INTERIM ORDER, PASSED EARLIER, SHALL CONTINUE TILL THE NEXT DATE OF HEARING                                |                    |

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|------|--------------------------|------|------|---------|----------------|------|------------------------|---|--|---|------------------|--|-----------------------------|--|-----------------------------|------------------------|---|---|
| 25   | DGGI GHAZIABAD           | P    | E    | NA      | 30101/2025     | 2025 | SLP (CRL) NO.8775/2005 | DUSHYANT CHAUDHARY  | UNION OF INDIA                                 | UTTAR PRADESH High Court of Judicature at Allahabad CRMBA-46316-2024 07-05-2025                                       | NA               | NA   | NA                          | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  | 04.09.2025                  | 09-05.1                | N.VENKATARAMAN/ ARIJIT PRASAD/ARUSHI SINGH/ YASHRAJ BUNDELA/ MILI BAXI                        | COUNTER AFFIDAVIT BE FILED WITHIN 03 WEEKS. LIST AFTER 04 WEEKS. INTERIM ORDER, PASSED EARLIER, SHALL CONTINUE TILL THE NEXT DATE OF HEARING  |
| 26   | DGGI GHAZIABAD           | P    | E    | NA      | 30107/2025     | 2025 | SLP (CRL) NO.8776/2005 | NIKHIL GOEL   | UNION OF INDIA                                 | UTTAR PRADESH High Court of Judicature at Allahabad CRMBA-46321-2024 07-05-2025                                       | NA               | NA   | NA                          | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  | 04.09.2025                  | 09-05.2                | N.VENKATARAMAN/ ARIJIT PRASAD/ARUSHI SINGH/ YASHRAJ BUNDELA/ MILI BAXI                        | COUNTER AFFIDAVIT BE FILED WITHIN 03 WEEKS. LIST AFTER 04 WEEKS. INTERIM ORDER, PASSED EARLIER, SHALL CONTINUE TILL THE NEXT DATE OF HEARING  |
| 27   | DELHI (IMPORT) ACC       | D    | C    | NA      | 8408/2025      | 2025 | NA                     | UNION OF INDIA AND ORS.   | M/S SWATCH GROUP INDIA PVT. LTD.               | DELHI High Court of Delhi at New Delhi WPC(1)-6338-2021 16-08-2023  | NA               | NA   | NA                          | IA FOR CONDONATION OF DELAY IN FILING  | 04.09.2025                  | 13-38 WITH TAG MATTERS | N.VENKATARAMAN/ KARAN LAHIRI/ AADITYA DIXIT/ DIGVIJAY DAM/ RAMAN YADAV/ (D) ANMOL CHANDAN     | LIST ON 13.10.2025  |
| 28   | GUWAHATI DRI             | D    | E    | NA      | 10613/2025     | 2025 | SLP (CRL) NO.5881/2025 | UNION OF INDIA  | THEMBOI @ THEMBOI SINGSON                      | ASSAM Gauhati High Court BA-2752-2024 03-10-2024  | NA               | NA   | NA                          | IA FOR CONDONATION OF DELAY IN FILING  | 04.09.2025                  | 14-23                  | N.VENKATARAMAN/ V.C.BHARATH/ SARTHAK KAROL/ SHUBHENDU ANAND/ RAMAN YADAV/ NAVIN KUMAR         | ADJOURNED TO SERVE THE NOTICE TO THE RESPONDENT. LIST ON 02.12.2025   |
| 29   | KOLKATA CUSTOMS PORT     | P    | C    | NA      | 40249/2025     | 2025 | NA                     | M/S ESEL MINING AND INDUSTRIES LIMITED  | COMMISSIONER OF CUSTOMS (PORT) KOLKATA         | WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata CA-75468-2021 02-05-2025 | NA               | NA   | NA                          | IA FOR CONDONATION OF DELAY IN FILING  | 04.09.2025                  | 15-13                  | NA  | TAG WITH CA NO.9340-9355/2017   |
| 30   | RAIPUR                   | P    | E    | NA      | 44719/2025     | 2025 | SLP(C) No.23868/2025   | M/S SAUBHAGYA TILAK HOTELS PVT. LTD.  | PRINCIPAL COMMISSIONER OF CENTRAL EXCISE       | CHHATTISGARH High Court of Chhattisgarh at Bilaspur TAXC-93-2024 12-06-2025   | NA               | NA   | NA                          | FOR ADMISSION  | 08.09.2025                  | 07-33                  | NA  | ISSUE NOTICE RETURNABLE IN 04 WEEKS. IN THE MEANTIME, THE PART OF IMPUGNED ORDER BY WHICH THE HIGH COURT HAS REMANDED THE PROCEEDINGS SHALL REMAIN STAYED FROM ITS OPERAION DASTI SERVICE, IN ADDITION, IS PERMITTED. |
| 31   | DELHI CUSTOMS ACC IMPORT | P    | C    | NA      | 15290/2025     | 2025 | SLP (C) NO.13058/2025  | M/S VIVO MOBILE INDIA PVT. LTD.   | CUSTOMS AUTHORITY FOR ADVANCE RULINGS AND ANR. | DELHI High Court of Delhi at New Delhi CUSAA-24-2024 20-11-2024   | NA               | NA   | NA                          | IA FOR CONDONATION OF DELAY IN FILING  | 08.09.2025                  | 07-55                  | N.VENKATARAMAN/ V.C.BHARATH/ NEELAKSHI BHADAURIA/ ISHAAN SHARMA                               | LIST AFTER 02 WEEKS   |
| 32   | VISHAKHAPATNAM           | D    | E    | NA      | 33658/2025     | 2025 | NA                     | THE ASSISTANT COMMISSIONER (CENTRAL TAX) CENTRAL GST DIVISION SRINAGAR                        | M/S SRI KODANDARAMA BOILED AND RAW RICE MILL   | ANDHRA PRADESH High Court of Andhra Pradesh at Amravati WP-3769-2025 19-02-2025                                       | NA               | NA   | NA                          | IA FOR CONDONATION OF DELAY IN FILING  | 08.09.2025                  | 09-22                  | S.DWARAKANATH/ RUPESH KUMAR/ PADMESH MISHRA/ MILI BAXI/ (D) CHITVAN SINGHAL                   | DELAY OF 31 DAYS IN FILING AND 38 DAYS IN REFILING IS CONDONED. ISSUE NOTICE. TAG WITH SLP (C) NO.4146/2021. NO COERCIVE STEPS SHALL BE TAKEN AGAINST THE PETITIONER ON THE BASIS OF THE IMPUGNED JUDGMENT.           |
| 33   | DRI HYDERABAD            | D    | E    | NA      | 46463/2025     | 2025 | SLP (CRL) NO.          | UNION OF INDIA THROUGH SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF REVENUE INTELLIGENCE (DRI) | D SRINIVAS GOUD                                | TELANGANA High Court for The State of Telangana at Hyderabad IA-1-2025 23-04-2025                                     | NA               | NA   | NA                          | IA FOR CONDONATION OF DELAY IN FILING  | 08.09.2025                  | 12-13                  | S.DWARAKANATH/ NISHA BAGCHI/ PADMESH MISHRA/ BHUVAN KAPOOR/ (D) ABHISHEK RAJ                  | DELAY CONDONED. ISSUE NOTICE, RETURNABLE ON 27.10.2025.   |
| 34   | VISAKHAPATNAM CUSTOMS    | P    | C    | NA      | 41952/2025     | 2025 | CA NO.10775/2025       | M/S FOOD FATS AND FERTILISERS LTD. (PRESENTLY 3F INDUSTRIES LTD.)                             | COMMISSIONER OF CUSTOMS VISAKHAPATNAM          | ANDHRA PRADESH Customs,Excise and Service Tax Appellate Tribunal Regional Bench at Hyderabad CA-27733-2013 26-06-2025 | NA               | NA   | NA                          | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  | 09.09.2025                  | 06-06                  | NA  | LIST AFTER 02 WEEKS   |
| 35   | DELHI SOUTH              | D    | E    | NA      | 18734/2021     | 2021 | NA                     | COMMISSIONER OF SERVICE TAX   | M/S ELEGANT DEVELOPERS                         | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL STA-50119-2014 DATED 21-06-2019   | NA               | Whether the Tribunal is correct in holding that the respondents are not liable to pay service tax as 'Real Estate Agent Service/ Real Estate Consulting service' and has overlooked the provision of Section 65(88) and 65(89) of the Financial Act, 1994. | NA                          | IA No. 111864/2021 - CONDONATION OF DELAY IN FILING APPEAL<br>IA No. 111865/2021 - STAY APPLICATION  | 09.09.2025                  | 06-14                  | N.VENKATARAMAN/V.C.BHARAT H/ SAURABH MISHRA/PREETI RANI/ VANSHAJA SHUKLA/ANNIRUDH SHARMA-(II) | DELAY CONDONED. JUDGMENT RESERVED   |
| 36   | DELHI SOUTH              | D    | S    | NA      | 14984/2020     | 2020 | CA NO. 425/2021        | PRINCIPAL COMMISSIONER OF SERVICE TAX DELHI I   | M/S. MCDONALDS INDIA PVT LTD.                  | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL STA-50218-2016 25-09-2019   | NA               | NON-PAYMENT OF SERVICE TAX ON ADVERTISING EXPENSES INCURRED BY THE LOCAL FRANCHISE AND MANAGEMENT CONSULTANCY SERVICES BY WRONGLY CLAIMING THE SAME AS EXPORT SERVICES.  | NA                          | IA No.79516/2020-CONDONATION OF DELAY IN FILING and IA No.79518/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.79517/2020-EX-PARTE STAY | 09.09.2025                  | 06-20                  | N.VENKATARAMAN/RUPESH KUMAR/ SANJAY KR.VISEN/ RAMAN YADAV                                     | LIST AFTER 04 WEEKS   |

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

LIST-IIA

| 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 lakhs)                        | CAUSE LIST/ TERMINAL LIST - REMARKS  | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO.  | ADVOCATES   | REMARKS  |
|------|-------------------------|------|------|---------|----------------|------|--|---|--|--|--|--|---|--|-----------------------------|---|---|--|
| 37   | DELHI SOUTH             | D    | E    | NA      | 29918/2023     | 2023 | CA NO.5566/2023                                      | COMMISSIONER OF SERVICE TAX DELHI 1                                       | M/S MCDONALDS INDIA PVT. LTD.                  | DELHI CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL STA-50590-2017 01-03-2023                                    | NA   | NA   | NA  | IA No.167973/2023-CONDONATION OF DELAY IN FILING and IA No.167975/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.167974/2023-STAY APPLICATION | 09.09.2025                  | 06-20.1   | N.VENKATARAMAN/RUPESH KUMAR/ SANJAY KR.VISEN/ RAMAN YADAV   | LIST AFTER 04 WEEKS  |
| 38   | RANCHI                  | P    | E    | NA      | 20368/2024     | 2024 | SLP (C) NO.11515/2024                                | M/S TYCOONS INDUSTRIES PRIVATE LIMITED                                    | M/S EASTERN COALFIELDS LTD. AND ORS.           | High Court of Jharkhand at Ranchi WPT-1461-2023 02-04-2024   | NA   | Slp directed against order dated 02.04.2024 in WP1461/2023, whereby the HC dismiss the petition holding that the recovery of LH tax input is not maintainable against the respondent company for the period of 2020-2021 | NA  | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  | 09.09.2025                  | 06-34   | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ RUPESH KUMAR/ DIGVIJAY DAM/ SHWETA SINGH VERMA/ ISHAAN SHARMA    | LIST AFTER 04 WEEKS  |
| 39   | MANGALORE               | P    | C    | NA      | 36158/2012     | 2012 | CA NO. 8512/2012                                     | M/S. MANGALORE REFINERY & PETROCHEMICALS                                  | CC, MANGALORE                                  | NA   | NA   | NA   | WITH APPLN.(S) FOR EX-PARTE STAY AND OR 1ST LISTING | 09.09.2025   | 13-04.1                     | N.VENKATARAMAN/ V.C.BHARATHI/ NISHA BAGCHI/ PADMESH MISHRA/ RAJESHWARI SHANKAR/ KAMAL DIGPAUL | IA ALLOWED AND DETAGGED FROM CA NO.4831/2009  |  |
| 40   | MUMBAI WEST             | D    | E    | NA      | 59797/2024     | 2024 | NA   | COMMISSIONER OF CGST  | SONY MUSIC ENTERTAINMENT INDIA PRIVATE LIMITED | MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai STA-86233-2021 26-06-2024 | NA   | NA   | NA  | IA FOR CONDONATION OF DELAY IN FILING  | 09.09.2025                  | 13-32   | N.VENKATARAMAN/ V.C.BHARATHI/ NEELAKSHI BHADAURI/ UDAI BHATT/ ISHAAN SHARMA/ (D) DIVYA JYOTI SINGH    | LIST AFTER 02 WEEKS  |
| 41   | DELHI CUSTOMS           | P    | C    | NA      | 61361/2024     | 2024 | SLP (C) NO.5988/2025                                 | GLOBAL DIAMOND PVT. LTD.  | COMMISSIONER OF CUSTOMS                        | DELHI High Court of Delhi at New Delhi CUSAA-62-2024 10-07-2024  | NA   | NA   | NA  | IA FOR CONDONATION OF DELAY IN FILING  | 09.09.2025                  | 13-33   | NA  | LEAVE GRANTED. LIST AFTER 06 MONTHS.   |
| 42   | CHENNAI                 | P    | C    |         | 13786/2014     | 2014 | SLP(C) NO. 18470/2014 CC 9091/2014                   | M/S. AURO FOOD LTD.   | U.O.I. ORS.                                    | NA   | NA   | Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations  | NA  | WITH OR 2ND LISTING  | 09.09.2025                  | 13-36   | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ ASTHA SINGH/ MADHAV SINHAL/ ARUNA GUPTA                          | LIST AFTER 02 WEEKS  |
| 43   | PATNA                   | P    | E    | NA      | 11259/2024     | 2024 | SLP (C) NO.10380/2024                                | M/S.H. FOOD PRODUCTS  | UNION OF INDIA                                 | High Court BIHAR HIGH COURT OF JUDICATURE AT PATNA CWJC-15545-2021 12-12-2023                                  | NA   | NA   | NA  | NA   | 10.09.2025                  | 03-15   | N.VENKATARAMAN/NISHA BAGCHI/ V.C.BHARATHI/ DHRUV SHARMA/ B.SUNITA RAO/ UDAI KHANNA/ ANIRUDH SHARMA-II | LIST ON 11.11.2025   |
| 44   | CHENNAI                 | P    | E    | NA      | 50631/2025     | 2025 | NA   | MIRACLE SANDS AND CHEMICALS   | UNION OF INDIA                                 | High Court of Judicature at Madras SMWP-1592-2015 17-02-2025   | NA   | NA   | NA  | IA FOR CONDONATION OF DELAY IN FILING  | 10.09.2025                  | 07-24   | NA  | RE-LIST ON 15.09.2025  |
| 45   | CHENNAI                 | P    | E    | NA      | 50684/2025     | 2025 | NA   | MIRACLE SANDS AND METALS REPRESENTED BY ITS PROPRIETOR P. SHUNMUGA ANANTH | UNION OF INDIA                                 | TAMIL NADU High Court of Judicature at Madras SMWP-1592-2015 17-02-2025  | NA   | NA   | NA  | IA FOR CONDONATION OF DELAY IN FILING  | 10.09.2025                  | 07-24.1   | NA  | RE-LIST ON 15.09.2025  |
| 46   | AURANGABAD              | P    | E    |         | 39487/2010     | 2010 | CA NO.856-857/2011                                   | M/S. LIPI BOILERS LTD.  | CCE, AURANGABAD                                | TAX APPEAL NO. 565/2009 GUJARAT HIGH COURT'S ORDER DATED 19.02.2010  |  |  |   | WITH APPLN. (S) FOR COD IN FILING APPEAL. AND OR 1ST LISITNG   | 11.09.2025                  | 06-101  | RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ PALLAV MONGIA/ PADMESH MISHRA/ RAMAN YADAV                     | JUDGMENT RESERVED  |
| 47   | DELHI CUSTOMS           | P    | C    | NA      | 6524/2020      | 2020 | CA NO.3499/2024 SLP (C) NO.7191/2020                 | RAHMATULLAH ZARIFH  | UNION OF INDIA                                 | HIGH COURT OF DELHI AT NEW DELHI WPC-3583-2019 DATED 01-10-2019  | NA   | NA   | NA  |  | 11.09.2025                  | 06-110.13   | N.VENKATARAMAN/NISHA BAGCHI/ ZOHEB HUSSAIN/ SARATHKAR KAROL/ AKSHAY NAIN/ NAVANJAY MAHAPATRA          | DETAG FROM CA NO.3489/2024   |
| 48   | VISHAKHAPATNAM          | D    | S    |         | 30222/2014     | 2014 | CA NO.6978/2015 SLP(C), NO. 28964/2014 CC 16507/2014 | UNION OF INDIA & ORS.   | M/S. ROYAL RESTAURANT AND BAR                  | 276/166/2014-CX.8A   | REFUSAL OF ASSESSMENT TO PAY SERVICE TAX ON AIR CONDITIONED RESTAURANT HAVING LICENSE TO SERVE LIQUOR. | NA   | NA  | WITH IR 1ST LISTING  | 11.09.2025                  | 06-118 WITH TAG MATTER  | NISHA BAGCHI/ PRATYUSH SRIVASTAVA/ H.R.RAO/ NANAM TANDON/ SARTHAK KAROL/ A.K.KAUL                     | LIST AFTER 04 WEEKS  |
| 49   | MUMBAI                  | P    | S    |         | 21219/2012     | 2012 | CA NO. 2219-2220/2013                                | M/S. RASHTRIYA CHEM. & FER. LTD.  | COMM. OF CENTRAL EX. AND SERV. TAX (LTU)       | NA   | NA   | NA   | NA  | NA   | 11.09.2025                  | 13-125  | NA  | PART HEARD. LIST ON 17.09.2025   |
| 50   | DRI MUMBAI              | D    | E    | NA      | 36470/2025     | 2025 | SLP (CRL) NO.10451/2025                              | UNION OF INDIA  | AMIR HUSSAIN SAYYED AND ANR.                   | MAHARASHTRA High Court of Judicature at Bombay BA-1428-2024 21-03-2025   | NA   | NA   | NA  | FOR ADMISSION  | 12.09.2025                  | 04-10   | S.DWARAKANATH/ RUPESH KUMAR/ PRATYUSH SRIVASTAVA/ PRERNA DHAL/ (D) SANJAY KUMAR TYAGI                 | ISSUE FRESH NOTICE TO UNSERVED RESPONDENT NO.1, RETURNABLE IN 03 WEEKS.  |
| 51   | DRI MUMBAI              | D    | E    | NA      | 44716/2025     | 2025 | SLP (CRL) NO.  | UNION OF INDIA  | JOHN CHUKWUDI NNAEKWE @ BUS STOP AND ANR.      | High Court of Judicature at Bombay BA-1298-2025 23-04-2025   | NA   | NA   | NA  | IA FOR CONDONATION OF DELAY IN FILING  | 12.09.2025                  | 05-19   | S.DWARAKANATH/ RUPESH KUMAR/ TUSHARIKA SHARMA/ PRERNA DHAL/ (D) VIVEK SHARMA                          | DELAY CONDONED, ISSUE NOTICE TO THE RESPONDENTS, RETURNABLE ON 10.10.2025. PETITIONER'S COUNSEL TO ALSO TAKE STEPS TO SERVE THE RESPONDENTS THROUGH CONCERNED INVESTIGATING OFFICER. |
| 52   | CUSTOM (IMPORT) ICD TKD | P    | C    | NA      | 30593/2022     | 2022 | CA NO 8881/2022                                      | M/S DE-DIAMOND ELECTRIC INDIA PVT. LTD.                                   | PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)     | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL CA-50641 2021 04-07-2022   | NA   | 0432-Indirect Taxes Matters : Appeals u/s 130 E of Customs Act, 1962   | NA  | {Mention Memo} IA No. 165018/2022 - EX-PARTE STAY  | 12.09.2025                  | 05-36   | N.VENKATARAMAN/ ABHISHEK KR/ BHUVAN MISHRA/ PARANTAP SINGH/ SHASHANK BAJPAI/ V.C.BHARATHI             | LIST ON 17.11.2025   |

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

LIST-IIA

| 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 <sup>1</sup> (in lakhs) | CAUSE LIST/ TERMINAL LIST - REMARKS   | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO. | ADVOCATES   | REMARKS  |
|------|-----------------|------|------|---------|----------------|------|-----------------------------|--|---|---|------------------|--|--|---|-----------------------------|--------------------|---|--|
| 53   | AHMEDABAD SOUTH | D    | E    | NA      | 31961/2022     | 2022 | NA                          | COMMISSIONER OF CENTRAL EXCISE AHMEDABAD             | M/S J.P. ISCON PVT. LTD.                              | GUJARAT CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT AHMEDABAD STA-10599-2021 17-03-2022     | NA               | Whether the demand of service tax on unaccounted cash receipts towards taxable services viz. Construction of Residential Complex/ Commercial Complex Services on the basis of evidence provided by the Income Tax and the same is corroborated, is sustainable?  | NA                                       |   | 12.09.2025                  | 05-37              | N.VENKATARAMAN/V.C.BHARAT HI/ RUPESH KUMAR/ UDAI KHANNA/ SARTHAK KAROL                                  | LIST ON 24.11.2025                                   |
| 54   | AGARTALA CGST   | P    | E    | NA      | 53897/2023     | 2023 | SLP (C) NO.6406/2024        | DHARMPAL PREMCHAND LTD. AND ANR.                     | THE COMMISSIONER OF CENTRAL EXCISE, SHILLONG AND ANR. | TRIPURA HIGH COURT OF TRIPURA AT AGARTHALA RP-57/2023   | NA               | NA   | NA                                       | FOR ADMISSION   | 12.09.2025                  | 05-45              | N.VENKATARAMAN/ V.C.BHARATH/ RUPESH KUMAR/ AGRIMA SINGH/ UDIT DEDHIYA/ (D) KARTIKEYA AGGARWAL           | LIST ON 09.01.2026                                   |
| 55   | KOLKATA         | P    | E    | NA      | 33729/2025     | 2025 | NA                          | M/S EMARS MINING CONSTRUCTION PRIVATE LIMITED        | COMMISSIONER OF SERVICE TAX, KOLKATA                  | WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata STA-194-2012 15-01-2020 | NA               | NA   | NA                                       |   | 12.09.2025                  | 17-09              | NA  | DELAY CONDONED. ISSUE NOTICE RETURNABLE IN 04 WEEKS  |
| 56   | NHAVA SHEVA II  | P    | C    | NA      | 25495/2020     | 2020 | CA NO.3804/2020             | AXIOM CORDAGES LTD.                                  | COMMISSIONER OF CUSTOMS NHAVA SHEVA II                | MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI CA-85078-2019 11-09-2020     | NA               | NA   | NA                                       | IA NO.121190/2020- EXEMPTION FROM FILING AFFIDAVIT IA NO.121189/2020- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA NO.121188/2020- GRANT OF INTERIM RELIEF | 15.09.2025                  | 05-34              | S.DWARAKANATH/ NACHIKETA JOSHU RUPENDER SINMAR/ MERUSAGAR SAMANTRAY/ B.K.SATIJA                         | LIST IN DECEMBER, 2025                               |
| 57   | NHAVA SHEVA II  | D    | C    | NA      | 3417/2023      | 2023 | CA NO.1230/2023             | COMMISSIONER OF CUSTOMS NHAVA SHEVA II               | AXIOM CORDAGES LTD.                                   | MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI CUSA-85078-2019 11-09-2020   | NA               | NA   | NA                                       | IA NO.235933/2023- EX-PARTE STAY IA NO.22767/2023- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGEMENT IA NO.22762/2023 STAY APPLICATION                            | 15.09.2025                  | 05-34.1            | S.DWARAKANATH/ NACHIKETA JOSHU RUPENDER SINMAR/ MERUSAGAR SAMANTRAY/ B.K.SATIJA                         | LIST IN DECEMBER, 2025                               |
| 58   | CHENNAI OUTER   | P    | E    | NA      | 38335/2023     | 2023 | CA NO. 7712/2023            | M/S RENAULT NISSAN AUTOMOTIVE INDIA PVT. LTD.        | THE COMMISSIONER OF G.S.T AND CENTRAL EXCISE          | TAMIL NADU CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, CHENNAI REGIONAL BENCH STA-41736-2019 15-06-2023   | NA               | Whether the salary paid by an Indian employer to a foreign employee deputed by the parent foreign company or holding company is liable to service tax under the category of "Manpower Recruitment Supply Agency Service" under Section 65(105)(k) read with Section 65(68) of the Act before 1.7.2012? | NA                                       | IA NO.217361/2023- COD IN FILING AND IA NO.217360/2023- STAY APPLICATION  | 16.09.2025                  | 05-26              | N.VENKATARAMAN/ASHOK PANIGRAHI/ANNIRUDH SHARMA- (II)/ T.S.SABARISH/BHUVAN MISHRA/ MRINAL ELKAR MAZUMDAR | LIST ON DATE 31.10.2025                              |
| 59   | ALWAR CGST      | P    | E    | NA      | 58108/2024     | 2024 | CA NO.105/2025              | M/S MITSUI PRIME ADVANCED COMPOSITES INDIA PVT. LTD. | COMMISSIONER CENTRAL EXCISE AND SERVICE TAX           | DELHI Custom Excise Service Tax Appellate Tribunal STA-50277-2017 15-10-2024                                      | NA               | NA   | NA                                       | FOR ADMISSION   | 16.09.2025                  | 05-26.1            | N.VENKATARAMAN/ASHOK PANIGRAHI/ANNIRUDH SHARMA- (II)/ T.S.SABARISH/BHUVAN MISHRA/ MRINAL ELKAR MAZUMDAR | LIST ON DATE 31.10.2025                              |
| 60   | CHENNAI SOUTH   | D    | E    | NA      | 24354/2022     | 2022 | CA NO 7295/2022             | COMMISSIONER OF GST AND CENTRAL EXCISE CHENNAI       | M/S KOMATSU INDIA PVT. LTD.                           | TAMIL NADU CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, CHENNAI REGIONAL BENCH FO-42400-2021 20-10-2021    | NA               | NA   | NA                                       | FOR STAY APPLICATION ON IA 122404/2022 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT   | 16.09.2025                  | 05-26.2            | N.VENKATARAMAN/ASHOK PANIGRAHI/ANNIRUDH SHARMA- (II)/ T.S.SABARISH/BHUVAN MISHRA/ MRINAL ELKAR MAZUMDAR | LIST ON DATE 31.10.2025                              |
| 61   | GURUGRAM        | P    | E    | NA      | 4110/2024      | 2024 | CA NO.3242-3243/2024        | M/S CANON INDIA PVT. LTD.                            | COMMISSIONER, GOODS AND SERVICE TAX,                  | PUNJAB Customs, Excise and Service Tax Appellate Tribunal STA-61410-2018 21-11-2023                               | NA               | NA   | NA                                       | FOR ADMISSION AND IA NO.50780/2024- EXPARTE STAY  | 16.09.2025                  | 05-26.3            | N.VENKATARAMAN/ASHOK PANIGRAHI/ANNIRUDH SHARMA- (II)/ T.S.SABARISH/BHUVAN MISHRA/ MRINAL ELKAR MAZUMDAR | LIST ON DATE 31.10.2025                              |
| 62   | RAIPUR          | P    | E    | NA      | 29404/2024     | 2024 | SLP (C) NO.15049-15061/2024 | BHARAT ALUMINIUM COMPANY LTD.                        | UNION OF INDIA AND ORS.                               | CHHATTISGARH HIGH COURT OF CHHATTISGARH AT BILASPUR WPT-53/2024 09-04-2024  | NA               | NA   | NA                                       | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT   | 16.09.2025                  | 09-24              | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ PRASANJEET MAHAPATRA/ SAUMYA TONDON/ PALLAVI MISHRA                | LIST AFTER 04 WEEKS                                  |
| 63   | RAIPUR          | P    | E    | NA      | 29837/2024     | 2024 | SLP (C) NO.14942/2024       | BHARAT ALUMINIUM COMPANY LTD.                        | UNION OF INDIA AND ORS.                               | CHHATTISGARH HIGH COURT OF CHHATTISGARH AT BILASPUR WPT-69/2024 15-04-2024  | NA               | NA   | NA                                       | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT   | 16.09.2025                  | 09-24.1            | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ PRASANJEET MAHAPATRA/ SAUMYA TONDON/ PALLAVI MISHRA                | LIST AFTER 04 WEEKS                                  |
| 64   | RAIPUR          | P    | E    | NA      | 29834/2024     | 2024 | SLP (C) NO.14941/2024       | BHARAT ALUMINIUM COMPANY LTD.                        | UNION OF INDIA AND ORS.                               | CHHATTISGARH HIGH COURT OF CHHATTISGARH AT BILASPUR WPT-66/2024 15-04-2024  | NA               | NA   | NA                                       | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT   | 16.09.2025                  | 09-24.2            | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ PRASANJEET MAHAPATRA/ SAUMYA TONDON/ PALLAVI MISHRA                | LIST AFTER 04 WEEKS                                  |
| 65   | DEHRADUN CGST   | D    | E    | NA      | 47845/2025     | 2025 | NA                          | UNION OF INDIA                                       | NEW JAI HIND TRANSPORT AND ORS.                       | UTTARAKHAND High Court of Uttarakhand at Nainital WPMS-646-2023 27-09-2024  | NA               | NA   | NA                                       | IA FOR CONDONATION OF DELAY IN FILING   | 16.09.2025                  | 15-04              | N.VENKATARAMAN/ V.C.BHARATH/ PANKHURI SRIVASTAVA/ AGRIMA SINGH/ (D) MAHENDRA KUMAWAT                    | DELAY CONDONED. ISSUE NOTICE, RETRUNABLE IN 06 WEEKS |
| 66   | MUNDRA (KUTCH)  | P    | C    | NA      | 35277/2019     | 2019 | SLP (C) NO. 24729/2019      | M/S. ADANI POWER LTD. AND ANR.                       | M/S. UNION OF INDIA AND ORS.                          | NA  | NA               | Indirect Taxes Matters : Interpretation of exemption notification under Customs Act  | NA                                       | ONLY IA NO. 37263/2020 STAY APPLICATION TO BE LISTED IA NO. 37263/2020 STAY APPLICATION   | 16.09.2025                  | 17-14              | N.VENKATARAMAN/ SHARATH NAMBIAR/ DIWAKAR SHARMA/ SATVIKA THAKUR/ B.SUNITA RAO/ ISHAAN SHARMA            | LIST ON 07.10.2025                                   |
| 67   | DRI SURAT       | P    | E    | NA      | 7626/2025      | 2025 | SLP (CRL) NO.5015/2025      | SANKET BALUBHAI PATEL                                | DIRECTORATE OF REVENUE INTELLIGENCE AND ANR.          | GUJARAT High Court of Gujarat at Ahmedabad CRLMA-1-2024 25-09-2024  | NA               | NA   | NA                                       | IA FOR EXEMPTION FROM FILING O.T.   | 17.09.2025                  | 01-07              | S.D.SANJAY/SANJAY KUMAR TYAGI/ RAJAN CHAURASIA/ PADMESH MISHRA/ RAGHAV SHARMA                           | LIST IN WEEK COMMENCING 06.10.2025                   |

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

LIST-IIA

| 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 lakhs) | CAUSE LIST/ TERMINAL LIST - REMARKS   | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO.   | ADVOCATES  | REMARKS   |
|------|------------------------------|------|------|---------|----------------|------|-------------------------|---|---|--|------------------|---|-----------------------------|---|-----------------------------|--|--|---|
| 68   | DRI MUMBAI                   | P    | E    | NA      | 20899/2025     | 2025 | SLP (CRL) NO.8130/2025  | HIMANSHU RANA @ MOHIT KAUSHIK                         | UNION OF INDIA  | High Court of Judicature at Bombay CRBA-1449-2024 20-12-2024   | NA               | NA  | NA                          | MENTION MEMO  | 17.09.2025                  | 02-03  | RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ SHREYA JAIN/ UDAI KHANNA/ (D) RAJAN KUMAR CHOURASIA                                     | LIST ON 06.11.2025  |
| 69   | MANGALORE CUSTOMS            | P    | C    | NA      | 11797/2023     | 2023 | SLP (C) NO.8049/2023    | IMTIAZ AHMED  | COMMISSIONER OF CUSTOMS   | KARNATAKA HIGH COURT OF KARNATAKA AT BENGALURU CSTA-7-2019 15-12-2022  | NA               | NA  | NA                          | IA FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES                                | 17.09.2025                  | 05-18  | N.VENKATARAMAN/RUPESH KUMARI/ A.K. KAUL/ ROHIT KHARE/ SUYASH PANDE/ UDAI KHANNA/ CHITVAN SINGHAL/ ANIRUDH BHAT/ VAISHALI VERMA | LIST ON 05.12.2025  |
| 70   | AHMEDABAD CGST               | D    | E    | NA      | 24364/2020     | 2020 | SLP (C) NO.14277/2020   | DEPUTY COMMISSIONER CGST AND CE                       | M/S RAVI RAJ FOILS LIMITED  | HIGH COURT OF GUJARAT AT AHMEDABAD SPLCA-1567-2020 DATED 30.01.2020  | NA               | "SIR, IN VIEW OF THE AFORESAID DECISION, WE HAVE REACHED TO THE CONCLUSION THAT NO TAX IS '2% IN VIEW OF THE AFORESAID DISCUSSION, WE HAVE REACHED TO THE CONCLUSION THAT NO TAX IS LEVIED ON THE OCEAN FREIGHT FOR THE SERVICES PROVIDED BY A PERSON LOCATED IN A NON-TAXABLE TERRITORY BY WAY OF TRADE. THE APPLICABILITY OF THE CUSTOMS ACT, 1947, IN INDIA UPTO THE CUSTOMS STATION OF CLEARANCE IN INDIA AND THE LEVY AND COLLECTION OF TAX OF SUCH OCEAN FREIGHT UNDER THE IMPUGNED NOTIFICATION NO.10/2017, IS NOT APPROPRIATE. AS A RESULT, THIS WRIT APPLICATION ALONG WITH ALL OTHER CONNECTED WRIT APPLICATIONS IS ALLOWED. THE IMPIUGNED NOTIFICATION NO.10/2017 IS SET ASIDE WITH EFFECT FROM 10 JUNE 2017 AND THE ENTRY 10 OF THE NOTIFICATION NO.10/2017 - INTERIM TAX RATE IS SET AS OF JUNE 2017 AND NOT AS ULTRA Vires THE APPLICABILITY OF THE CUSTOMS TAX ACT, 2017, AS THEY LACK LEGISLATIVE COMPETENCY. BOTH THE NOTIFICATIONS ARE HEREBY DECLARED TO BE UNCONSTITUTIONAL. CIVIL APPLICATION, IF ANY, STANDS DISPOSED OF" | NA                          | FOR ADMISSION and I.R. and IA No.122355/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT | 17.09.2025                  | 05-20 WITH TAG MATTERS   | K.M.NATARAJ/NISHA BAGCHI/INDIRA BHAKAR/ RUPESH KUMAR/ UDAI KHANNA/ ANUJ UDUPA  | LIST ON 19.12.2025  |
| 71   | GURUGRAM                     | P    | E    | NA      | 3092/2024      | 2024 | SLP (C) NO.3235/2024    | MIS STIC TRAVELS PRIVATE LIMITED                      | UNION OF INDIA  | PUNJAB HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-260-2024 08-01-2024                                      | NA               | NA  | NA                          | FOR ADMISSION   | 17.09.2025                  | 05-23  | NA   | LIST ON 15.12.2025  |
| 72   | CHENNAI SOUTH                | P    | E    | NA      | 1578/2013      | 2013 | CA NO.4679-4686/2013    | STATE OF TAMIL NADU AND ANR.                          | TATA SKY LTD. AND ORS.  | TAMIL NADU High Court of Judicature at Madras WP-25721-2011 19-10-2012   | NA               | NA  | NA                          | NA  | 17.09.2025                  | 07-108   | N.VENKATARAMAN/ RUPESH KR/ B.SUNITA RAO/ ARJIT PRASAD/ DEVASHISH BHARUKHA/ RAMAN YADAV   | PETITIONER GRANTED 02 WEEKS TIME TO FILE REJOINDER AFFIDAVIT. LIST THEREAFTER   |
| 73   | CHENNAI CUSTOMS IMPORT       | D    | C    | NA      | 46326/2025     | 2025 | NA                      | COMMISSIONER OF CUSTOMS CHENNAI                       | M/S ADYAR ANANDA BHAVAN SWEETS AND SNACKS                         | TAMIL NADU Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench CA-42791-2014 28-05-2025   | NA               | NA  | NA                          | IA FOR CONDONATION OF DELAY IN FILING   | 17.09.2025                  | 07-36  | V.C.BHARATHI/ AARUSH SINGH/ PRERNA DHALI BHAKTI VARDHAN SINGH/ (D) VAISHNAV KIRTI SINGH  | ISSUE NOTICE ON THE APPLICATION SEEKING CONDONATION OF DELAY AS WELL AS ON THE CA   |
| 74   | DELHI CUSTOMS ICD TKD IMPORT | P    | C    | NA      | 61020/2024     | 2024 | CA NO.2611/2025         | CONTAINER CORPORATION OF INDIA                        | THE COMMISSIONER OF CUSTOMS                                       | DELHI High Court of Delhi at New Delhi CUSA-53-2024 09-09-2024   | NA               | NA  | NA                          | IA FOR CONDONATION OF DELAY IN FILING APPEAL  | 17.09.2025                  | 15-20  | S.D.SANJAY/ NAVIN KUMAR/ PRASHANT RAWAT/ ANMOL CHANDAN/ UDAYADITYA BANERJEE/ UDAI KHANNA                                       | LIST ON 08.10.2025  |
| 75   | DELHI SOUTH                  | P    | E    | NA      | 8049/2018      | 2018 | CA NO. 3702-3705/2018   | M/S. SALORA INTERNATIONAL LTD. HINGORANI & ASSOCIATES | COMMISSIONER OF CENTRAL EXCISE DELHI II                           | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL FO-5843-2017 DT. 19.12.2017  | NA               | Indirect Taxes Matters : Appeals u/s 35 L of Central Excise and Salt Act, 1944.   | NA                          | NA  | 18.09.2025                  | 07-12  | N.VENKATARAMAN/B.SUNITA RAO/ PREETI RANI/ ASHOK PANIGRAHI/ PADMESH MISHRA/ RAMAN YADAV   | LIST AFTER 03 WEEKS   |
| 76   | NOIDA CGST                   | P    | E    | NA      | 15805/2020     | 2020 | CA NO.146/2021          | PANASONIC AVC NETWORKS INDIA CO LTD.                  | COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE AND SERVICE TAX, NOIDA | UTTAR PRADESH Customs, Excise and Service Tax Appellate Tribunal EA-70167-2016 10-01-2020                        | NA               | NA  | NA                          | FOR ADMISSION AND IR AND IA NO.9238/2021- EXPARTE STAY  | 18.09.2025                  | 07-12.1  | N.VENKATARAMAN/B.SUNITA RAO/ PREETI RANI/ ASHOK PANIGRAHI/ PADMESH MISHRA/ RAMAN YADAV   | LIST AFTER 03 WEEKS   |
| 77   | RAJKOT                       | D    | E    |         | 5839/2012      | 2012 | CA NO. 3405-3407/2012   | COMMR. OF CUS. CEN. EXC. SER.TAX RAJKOT               | M/S. NARSIBHAI KARAMSIBHAI & ORS.                                 | NA   | NA               | NA  | IA FOR STAY APPLICATION     | 18.09.2025  | 07-123                      | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ DIGVIJAY DAM/ B.K.SATISH/ NISHA BAGCHI/ GAURANG BHUSHAN | HEARD & RESERVED   |   |
| 78   | VISHAKHAPATNAM-II            | P    | E    |         | 39155/2012     | 2012 | CA NO. 7284-7286/2013   | M/S. SAMALKOT POWER LTD.                              | COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE II VISAKHAPATNAM       | AN-511-2012 31-07-2012   | NA               | Indirect Taxes Matters : Appeals u/s 130 E of Customs Act, 1962   | NA                          | IA NO. 8/2016 - APPLICATION FOR DIRECTION   | 18.09.2025                  | 07-127 WITH TAG MATTERS  | N.VENKATARAMAN/ RUPESH KR/ B.SUNITA RAO/ ARJIT PRASAD/ DEVASHISH BHARUKHA/ RAMAN YADAV   | LIST IN MARCH 2026  |
| 79   | DGGI GHAZIABAD               | P    | E    | NA      | 41927/2025     | 2025 | NA                      | HARDEEP SINGH BANGA                                   | UNION OF INDIA  | Supreme Court DELHI Delhi AR-1618-2022 19-09-2022  | NA               | NA  | NA                          | NA  | 18.09.2025                  | 02-03  | SURYAPRakash V.RAJU/ PIYUSH BERIWAL/ VIVEK NARAYAN SHARMA/ RAJAT NAIR/ ANNAM VENKATESH/ ANSHUMAN SINGH                         | ISSUE NOTICE, RETURNABLE ON 08.10.2025. LIST ON 08.10.2025.   |
| 80   | DELHI EAST                   | P    | E    | NA      | 50674/2024     | 2024 | WP (C) NO.176/2025      | ANVI KUMAR (MINOR)                                    | UNION OF INDIA  | NA   | NA               | NA  | NA                          | NA  | 19.09.2025                  | 04-43  | N.VENKATARAMAN/ V.C.BHARATHI/ RAGHAV SHARMA/ SARATH KAROL/ ALANKAR GUPTA   | LD. ASG SEEK INSTRUCTIONS FROM THE DEPARTMENT. LIST AFTER 02 WEEKS  |
| 81   | AHMEDABAD CGST               | P    | E    | NA      | 40513/2025     | 2025 | SLP (C) NO.24550/2025   | M/S GOODLUCK INDIA LIMITED                            | UNION OF INDIA AND ORS.   | GUJARAT High Court of Gujarat at Ahmedabad SCA-3353-2021 13-06-2025  | NA               | NA  | NA                          | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT                                       | 19.09.2025                  | 08-15  | NA   | ISSUE NOTICE  |
| 82   | DELHI CUSTOMS IGI AIRPORT    | P    | C    | NA      | 6565/2025      | 2025 | SLP (CRL) NO.10315/2025 | PAULINE NALWOGA                                       | CUSTOMS   | DELHI High Court of Delhi at New Delhi BA-1112-2023 18-10-2024   | NA               | NA  | NA                          | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT                                       | 19.09.2025                  | 11-05  | NA   | ADJOINED. LIST AFTER 02 WEEKS   |
| 83   | DRI MUMBAI                   | D    | E    | NA      | 44721/2025     | 2025 | SLP (CRL) NO.14185/2025 | UNION OF INDIA  | CHIDIEBERE KINGSLEY NAWACHARA AND ANR.                            | MAHARASHTRA High Court of Judicature at Bombay CRBA-4139-2024 05-05-2025   | NA               | NA  | NA                          | NA  | 19.09.2025                  | 12-14  | S.DWARAKANATH/ NISHA BAGCHI/ BHUVAN KAPOOR/ PADMESH MISHRA/ MUNISHA ANANAD   | LIST ON 30.10.2025  |
| 84   | VISAKHAPATNAM                | D    | C    | NA      | 24450/2025     | 2025 | CA NO.9843/2025         | PRINCIPAL COMMISSIONER OF CUSTOMS                     | M/S VIJAY NIRMAN COMPANY PVT. LTD.                                | TELANGANA Customs, Excise & Service Tax Appellate Tribunal, Regional Bench at Hyderabad CA-30237-2021 13-01-2025 | NA               | NA  | NA                          | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT                                       | 19.09.2025                  | 15-46  | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ BHUVAN KAPOOR/ CHITVAN SINGHAL/ RAMAN YADAV   | 04 WEEKS TIME TO FILE COUNTER AFFIDAVIT BY THE RESPONDENT AND 04 WEEKS TIME TO FILE REJOINDER AFFIDAVIT THEREAFTER. LIST AFTER 08 WEEKS |

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

LIST-IIA

| 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 lakhs) | CAUSE LIST/ TERMINAL LIST - REMARKS  | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO. | ADVOCATES  | REMARKS   |
|------|------------------------|------|------|---------|----------------|------|--------------------------------------|--|--|--|------------------|---|------------------------------|--|-----------------------------|--------------------|--|---|
| 85   | NOIDA                  | D    | C    | NA      | 6544/2020      | 2020 | NA                                   | PRINCIPAL COMMISSIONER OF CUSTOMS  | M/S. P.G. ELECTROPLAST LTD.                            | NA   | NA               | NA  | NA                           | FOR ADMISSION IA FOR COD IA FOR STAY   | 19.09.2025                  | 16-44              | S.DWARAKANATH/ RUPESH KUMAR/ MADHAV SINHAL/ B.K.SATIJA/ SATYA JHA N.VENKATARAMAN/ V.C.BHARATHI/ NEELAKSHI BHADOURIA/ NAVANJAY MAHAPATRA/ (D) ANKUR RASTOGI | DELAY CONDONED. LIST ON 18.11.2025  |
| 86   | LUCKNOW CGST           | D    | E    | NA      | 1210/2025      | 2025 | NA                                   | COMMISSIONER OF CENTRAL GST AND CE, LUCKNOW                                    | DURGA TRADING COMPANY, UNIT II                         | UTTAR PRADESH Customs, Excise and Service Tax Appellate Tribunal EA-70118-2018-19-09-2024                          | NA               | NA  | NA                           | IA FOR CONDONATION OF DELAY IN FILING APPEAL   | 19.09.2025                  | 17-06              | V.N.VENKATARAMAN/ V.C.BHARATHI/ NEELAKSHI BHADOURIA/ NAVANJAY MAHAPATRA/ (D) ANKUR RASTOGI   | DELAY CONDONED. ISSUE NOTICE, TAG WITH DIARY NO.16555/2022  |
| 87   | BENGALORE              | P    | E    | NA      | 26147/2025     | 2025 | NA                                   | TESCO BENGALURU PRIVATE LIMITED  | THE COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX     | KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore FO-20187-2025 21-02-2025 | NA               | NA  | NA                           | IA FOR CONDONATION OF DELAY IN FILING  | 22.09.2025                  | 08-16              | NA   | DELAY CONDONED. ISSUE NOTICE, RETURNABLE IN 04 WEEKS. DASTI SERVICE, IN ADDITION, IS PERMITTED        |
| 88   | MUMBAI -III ACC IMPORT | D    | C    | NA      | 30400/2025     | 2025 | NA                                   | COMMISSIONER OF CUSTOMS (IMPORT)   | PRIYA LIMITED  | MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai CA-88655-2018 04-09-2019      | NA               | That the Appellant constrained to file the present Appeal against the impugned Judgment and Final Order No. A/8653-86554/2019 dated 04.09.2019 passed by the Customs, Excise and Service Tax Appellant Tribunal in Customs Appeal No. 88655 of 2018 and 88659 of 2018, wherein the Hon'ble Customs, Excise Service Tax Appellate Tribunal (CESTAT) (hereinafter known as Appellate Tribunal) without going into the facts and circumstance and contrary to laws has allowed the appeal filed by the Respondent. | NA                           | IA FOR CONDONATION OF DELAY IN FILING  | 22.09.2025                  | 08-47              | N.VENKATARAMAN/ V.C.BHARATHI/ AARUSHI SINGH/ PRERNA DHAL/ (D) SACHIN SHARMA  | THE REVENUE SHALL FILE A FURTHER AFFIDAVIT IN DETAILS. LIST AFTER 03 WEEKS                            |
| 89   | DRI MUMBAI             | D    | E    | NA      | 33171/2025     | 2025 | SLP (CRL) NO.11433/2025              | UNION OF INDIA   | MAHESWARAN THONDAPPA RAJGOPAL AND ANR.                 | MAHARASHTRA High Court of Judicature at Bombay BA-5216-2024 29-01-2025   | NA               | High court restricting the right to request re-testing of contraband substances in connection with the Bail Application No. 5216 of 2024. High court Court upheld the NDPS Court's order allowing re-testing of the contraband substance at the request of the Directorate of Revenue Intelligence but later failed to recognize the legal validity of the second test report before the trial commenced.   | NA                           | IA FOR CONDONATION OF DELAY IN FILING  | 22.09.2025                  | 12-11              | RAJA THAKARE/ SNEHASHISH MUKHERJEE/ YASHRAJ SINGH BUNDELA/ RAGHAV SHARMA/ ROHIT KHARE  | ADJOURNED TO FILE COUNTER AFFIDAVIT IN 01 WEEK AND REJOINDER AFFIDAVIT THEREAFTER. LIST ON 15.10.2025 |
| 90   | DRI MUMBAI             | D    | E    | NA      | 20193/2025     | 2025 | SLP (CRL) NO.7768/2025               | UNION OF INDIA   | VIGIN K. VARGHESE AND ANR.                             | MAHARASHTRA High Court of Judicature at Bombay CRBA-1416-2024 22-01-2025   | NA               | NA  | NA                           | FOR ADMISSION  | 22.09.2025                  | 16-03              | RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ MILI BAXI/ NAVANJAY MAHAPATRA/ (D) SANJAY KUMAR TYAGI   | LIST AFTER 01 WEEK  |
| 91   | DRI MUMBAI             | D    | E    | NA      | 35285/2025     | 2025 | SLP (CRL) NO.11097/2025              | UNION OF INDIA DIRECTORATE OF REVENUE INTELLIGENCE                             | VIGIN VERGHESE AND ANR.                                | MAHARASHTRA High Court of Judicature at Bombay CRBA-1540-2024 12-03-2025   | NA               | NA  | NA                           | FOR ADMISSION  | 22.09.2025                  | 16-03.1            | S.D.SANJAY/ RAJAT NAIR/ ASTHA SINGH/ SANJAY KUMAR TYAGI/ AMIT SHARMA-B/ NACHIKETA JOSHI  | LIST AFTER 01 WEEK  |
| 92   | AHMEDABAD SOUTH        | D    | E    | NA      | 35088/2015     | 2015 | SLP(C) NO. 33238/2015 CC 20709 /2015 | COMMISSIONER OF CENTRAL EXCISE & CUSOMS, RAJKOT                                | M/S. ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD.        | 27.01.2011/03.02.2911 OF GUJARAT HIGH COURT IN THE TAX APPEALS NOS. 1263/2006 AND 198 TO 203/2011                  | NA               | NA  | NA                           | NA   | 23.09.2025                  | 05-14              | NA   | LIST ON 18.11.2025  |
| 93   | ICD TKD IMPORT         | P    | C    | NA      | 31114/2017     | 2017 | CA NO.16856/2017                     | M/S PERNOD RICARD INDIA (P) LTD.   | COMMISSIONER OF CUSTOMS                                | DELHI Central Excise Service Tax Appellate Tribunal FO-55849-2017 14-06-2017                                       | NA               | The questions of law which arises for consideration by this Hon'ble Court in the present appeal is about the valuation of CAB imported by the appellant under Rule 6 / Rule 5 of the Customs Valuation Rules, 1988 / 2007.  | NA                           | NA   | 23.09.2025                  | 05-15              | NA   | LIST ON 09.12.2025  |
| 94   | ICD TKD DELHI          | P    | C    | NA      | 32173/2017     | 2017 | CA NO.17007/2017                     | M/S BEAM GLOBAL SPIRITS AND WINE (INDIA) PVT. LTD.                             | COMMISSIONER OF CUSTOMS BHUBANESWAR                    | DELHI CENTRAL EXCISE SERVICE TAX APPELATE TRIBUNAL FO-55848-2017 14-08-2017  | NA               | The questions of law which arises for consideration by this Hon'ble Court in the present appeal is about the valuation of CAB imported by the appellant under Rule 6 / Rule 5 of the Customs Valuation Rules, 1988 / 2007.  | NA                           | IA NO.256152/2023- APPROPRIATE ORDERS/ DIRECTIONS  | 23.09.2025                  | 05-15.1            | NA   | LIST ON 09.12.2025  |
| 95   | LUDHIANA               | D    | E    | NA      | 12094/2020     | 2020 | SLP (C) NO. 2307/2021                | UNION OF INDIA & ORS.  | M/S. CENTURY KNITTERS INDIA LTD. & ORS.                | HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-15342-2019 18-10-2019   | NA               | THE DRAW BACK WAS RELEASED AFTER EXPORT OF GOODS. THE PARTY RELEASED EXPORT PROCEEDS NEVERTHELESS DRI INITIATED AS INVESTIGATING AGAINST THE PARTY ALLEGING FRAUDULANTLY AVALING DUTY DRAWBACK BY GROSSLY OVERVALUING THE GOODS IN THE EXPORT DOCUMENTS.  | NA                           | FOR ADMISSION AND I.R. AND IA NO. 97530/2020 COD IN FILING AND IA NO. 97532/2020 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  | 23.09.2025                  | 05-18              | NA   | LIST ON 31.10.2025  |
| 96   | HALDIA                 | P    | E    | NA      | 29915/2023     | 2023 | SLP © NO.17785-17786/2023            | M/S THE WEST BENGAL STATE HANDLOOM WEAVERS CO-OPERATIVE SOCIETY LTD. (TANTUJA) | COMMISSIONER OF CENTRAL EXCISE, HALDIA COMMISSIONERATE | WEST BENGALHIGH COURT AT CALCUTTACEXA-3-200724-02-2023   | NA               | NA  | NA                           | NA   | 23.09.2025                  | 05-27              | NA   | LIST ON 13.01.2025  |
| 97   | AHMEDABAD SOUTH        | P    | E    | NA      | 36361/2023     | 2023 | SLP (C) NO.4600/2024                 | POORNIMA RAJKUMAR CHAWLA   | UNION OF INDIA   | GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6239-2021 21-02-2023  | NA               | NA  | A                            | IA No.36187/2024-CONDONATION OF DELAY IN FILING and IA No.36186/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.36189/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS | 23.09.2025                  | 05-28              | NA   | LIST ON 06.01.2026  |
| 98   | DELHI CUSTOMS (IMPORT) | P    | C    | NA      | 13828/2024     | 2024 | CA NO.5465-5466/2024                 | M/S SHREE SHYAM ENTERPRISES  | COMMISSIONER OF CUSTOMS (IMPORT)                       | DELHI CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL FO-51546-2023 14-11-2023   | NA               | NA  | NA                           | IA No.94571/2024-CONDONATION OF DELAY IN FILING and IA No.94568/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.94564/2024-STAY APPLICATION                                      | 23.09.2025                  | 05-34              | NA   | LIST ON 18.11.2025  |

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(PENDING CASES)**

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| 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 lakhs) | CAUSE LIST/ TERMINAL LIST - REMARKS  | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO.      | ADVOCATES   | REMARKS                            |
|------|-----------------|------|------|---------|----------------|------|---|--|---|---|------------------------------------|---|------------------------------|--|-----------------------------|-------------------------|---|------------------------------------|
| 99   | NA              | P    | O    |         | 5753/2010      | 2010 | CA NO. 2349-2352/2010                             | M/S. ANTRIX CORP. LTD.   | THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (INFORCEMENT) AND ORS. | NA  | NA                                 | NA  | NA                           | IA FOR AMENDMENT OF CAUSE TITLE  | 24.09.2025                  | 07-107 WITH TAG MATTERS | VIKRAMJIT BANERJEE/ V.C.BHARATHI/ B.SUNITA RAO/MADHAV SINHAL/ GAURANG BHUSHAN/ SIDDHARTH SINHA                | LIST AFTER 01 WEEK                 |
| 100  | NAGPUR          | D    | E    |         | 39434/2013     | 2013 | CA NO.2980-2981/20104                             | CCE, NAGPUR  | M/S. VIDARBHA CRICKET ASSOCIATION                                     | CEAC NOS. 48/2012 & 49/2012 JC. DATED 01.10.2013  | 387/W/44/2013-JC. DATED 01.10.2013 | WHETHER THE HON'BLE CESTAT IS CORRECT IN HOLDING THAT BCCI (SERVICE PROVIDED) IS NOT A COMMERCIAL / BUSINESS ORGANIZATION WHEN IT HAS BEEN BROUGHT ON RECORD THAT BCCI IS EARNING PROFIT, GENERATING INCOME AND DISTIBUTING INCOME AMONGST ITS AFFILIATED IN THE SAME MANNER AS A COMMERCIAL BUSINESS ORGANIZATION. WHETHER THE HON'BLE CESTAT IS CORRECT IN HOLDING THAT THE ACTIVITIES PERFORMED BY THE ASSESSEE, FOR WHICH CONSIDERATION WAS PAID BY BCCI, DO NOT FALL UNDER THE COVERAGE OF THE BSS AS THE BSS HAS BEEN GIVEN BYL THE HON'BLE CESTAT. | 19338.5205                   | WITH APPLN.(S) FOR COD IN FILING APPEAL. AND C/DELAY IN RE-FILING APPEAL 1ST LISTING         | 24.09.2025                  | 07-108 WITH TAG MATTER  | ARCHANA PATHAK DAVE/ PIYUSH BERIWAL/ AMIT SHARMA-II/ ANNIRUDH SHARMA-II/ B. SUNITA RAO (D) BIPIN BAHARI SINGH | LIST AFTER 02 WEEK                 |
| 101  | NOIDA           | P    | E    |         | 4663/2015      | 2015 | CA NO. 2470/2015                                  | M/S. JUBILANT ENPRO (P) LTD.                                     | COMMISSIONER OF CENTRAL EXCISE, NOIDA                                 | DELHI Custom Excise Service Tax Appellate Tribunal FO-54492-2014 24-11-2014                                       | NA                                 | NA  | NA                           | NA   | 24.09.2025                  | 07-109 WITH TAG MATTER  | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ RIUPESH KUMAR/ BHUVAN KAPOOR/ ISHAN SHARMA/ UDIT DEEHIYA                 | LIST AFTER DUSSEHRA VACATIONS 2025 |
| 102  | HYDERABAD-III   | P    | E    |         | 24381/2015     | 2015 | CA NO. 1022/2017 SLP (C) NO. 23484/2015           | M/S. SURANA TELECOM LTD. THROUGH CHIEF FINANCIAL OFFICER         | COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE, HYDERABAD III             | NA  | NA                                 | NA  | NA                           | NA   | 24.09.2025                  | 07-111                  | S.D.SANJAY/ NAVIN KUMAR/ DEBASHISH BHARUKA/ ABHISHEK KR/ BHUVAN KAPOOR/ PURNENDU BAJPAI                       | LIST ON 25.09.2025                 |
| 103  | UDAIPUR         | P    | E    | NA      | 41921/2017     | 2017 | CA NO.10560/2025 SLP (C) NO. 37326/2017           | M/S. UDAIPUR CHAMBERS OF COMMERCE AND INDUSTRY AND ORS.          | UNION OF INDIA AND ORS.   | HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR DBCWP-14579-2016 DT. 24-10-2017                                 | NA                                 | LEVY OF SERVICE TAX ON ROYALTY FOR GRANT OF MINING LEASES   | NA                           | IA NO. 27874/2018- APPLICATION FOR TRANSPOSITION   | 24.09.2025                  | 07-112 WITH TAG MATTER  | S.DWARKANATH/ NISHA BAGCHI/ RIUPESH KUMAR/ BHUVAN MISHRA/ KANU AGRAWAL/ MOHD AKHIL/ JAGDISH CHANDRA           | LIST ON 15.10.2025                 |
| 104  | DRI HYDERABAD   | D    | O    | NA      | 10264/2023     | 2023 | SLP (CRL) NO.4821/2023                            | THE SENIOR INTELLIGENCE OFFICER                                  | SANJAY AGARWAL  | TELANGANAHIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD CRLP-5863-2022 29-07-2022                             | NA                                 | NA  | NA                           | IA No. 65651/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT                       | 24.09.2025                  | 09-20                   | SG/SURYAPRAKASH V.RAJU/ZOHEB HUSSAIN/ANNAM VENKATESH/KANU AGRAWAL/ SAMRAT GOSWAMI/ HITARTH RAJA               | LIST AFTER DIWALI HOLIDAYS, 2025   |
| 105  | DRI, MUMBAI     | D    | C    | NA      | 41386/2019     | 2019 | SLP (CRL) NO. 10683/2019                          | DRI, MUMBAI  | M/S. ADANI ENTERPRISES LTD. ETC.                                      | NA  | NA                                 | THE ISSUE INVOLVED IN THE SUBJECT CASE IS WHETHER OR NOT SECTION 166A OF THE CR. P.C. COULD BE INVOKED AND APPLIED TO AN INVESTIGATION BEING CARRIED OUT UNDER THE CUSTOMS ACT.   | CRIMINAL WRIT PETITION       | IA NO. 179593/2019 EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT                        | 24.09.2025                  | 09-20.1                 | N.VENKATARAMAN/ V.C.BHARATHI/ ZOHEB HUSSAIN/NISHA BAGCHI/ KANU AGRAWAL/MAYANK PANDEY/ CHINMAYEE CHANDRA       | LIST AFTER DIWALI HOLIDAYS, 2025   |
| 106  | DRI MUMBAI      | P    | E    | NA      | 28048/2025     | 2025 | SLP (CRL) NO.8405/2025                            | SANDEEP HIMMATLAL PITHADIA                                       | UNION OF INDIA AND ANR.   | MAHARASHTRA High Court of Judicature at Bombay CRBA-183-2024 19-12-2024   | NA                                 | NA  | NA                           | IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT                                    | 24.09.2025                  | 11-10                   | ARCHANA PATHAK DAVE/ SHLOK CHANDRA/ SATYA JHA/ UDIT DEEVI/ PRATYUSH SRIVASTAVA/ AASTHA SINGH                  | LIST ON 07.10.2025                 |
| 107  | MUMBAI EAST     | P    | E    | NA      | 3827/2019      | 2019 | CA NO.1674/2019                                   | UPS JETAIR EXPRESS PVT. LTD.                                     | CCE MUMBAI II   | CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI STA-85793-2014 DATED 16-11-2018          | NA                                 | NA  | NA                           | IA No. 28596/2019 - EX-PARTE STAY  | 24.09.2025                  | 11-110                  | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ ADITYA DIXIT/ PRASHANT SINGH (I)/ CHINMAYEE CHANDRA/ SAURABH MISHRA      | LIST AFTER 01 WEEK                 |
| 108  | DGGI DELHI (HQ) | P    | O    | NA      | 14120/2015     | 2015 | CA NO.6225/2016 SLP (C) NO. 15475/2015            | M/S. PINAX STEEL INDUSTRIES PVT. LTD.                            | UNION OF INDIA & ORS.   | BIHAR High Court of Judicature at Patna CWJC-613-2014 24-02-2015  | NA                                 | NA  | NA                           | NA   | 24.09.2025                  | 15-105                  | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ RIUPESH KUMAR/ BHUVAN KAPOOR/ ISHAN SHARMA                               | LIST AFTER 02 WEEKS                |
| 109  | CALICUT         | D    | S    |         | 4312/2016      | 2016 | CA NO. 9057-9065/2016                             | COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, CALICUT | M/S. AL HIND TOURS AND TRAVELS ETC.                                   | MUMBAI HC ORDER DT. 04/08/2008  | 385/S/69/2015-JC. DATED 07.01.2015 | NA  | NA                           | WITH APPLN.(S) FOR C/DELAY IN RE-FILING APPEAL. AND COD IN FILING APPEAL. AND OR 1ST LISTING | 24.09.2025                  | 15-112                  | RAGHAVENDRA P.SHANKAR/ RIUPESH KUMAR/ KARAN LAHIRI/ BHUVAN KAPOOR/ MADHAV SINHAL                              | LIST ON 29.10.2025                 |
| 110  | DELHI SOUTH     | P    | E    | NA      | 34384/2017     | 2017 | CA NO.23525-23526/2017                            | HT MEDIA LIMITED   | PRINCIPAL COMMISSIONER OF DELHI SOUTH GOODS AND SERVICE TAX           | CUSTOM EXCISE SERVICE TAX APPELATE TRIBUNAL FO-56358-2017 DATED 31-08-2017  | NA                                 | NA  | NA                           | NA   | 25.09.2025                  | 08-106                  | N.VENKATARAMAN/S.K.SINGHAN IA/ SWARUPAMA CHATURVEDI/ V.C.BHARATHI/ P.V.YOGESHWARAN                            | LIST ON 15.10.2025                 |
| 111  | BANGALORE       | D    | O    |         | 472/2016       | 2016 | CA NO.13536-13583/2024 SLP (C) NO. 2413-2460/2016 | THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES & ORS.               | M/S. INFOSYS LTD. (FORMERLY KNOWN AS INFOSYS TECHNOLOGIES LTD.)       | KARNATAKA HIGH COURT OF KARNATAKA AT BENGALURU WP-37456-2009 21-03-2011   | NA                                 | NA  | NA                           | WITH APPLN.(S) FOR C/DELAY IN FILING REVIEW PETITION AND IR AND OR 1ST LISTING               | 25.09.2025                  | 08-128 WITH TAG MATTERS | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ RAJAT NAIR/SHRADHA DESHMUKH/NAVANJAY MAHAPATRA/ ADIT KHORANA/NOOR RAMPAL | LIST AFTER 04 WEEKS                |
| 112  | BANGALORE CGST  | P    | E    |         | 3704/2017      | 2017 | CA NO. 2649-2653/2017                             | M/S. N.M.S. BABU AND ORS.  | COMMISSIONER OF CENTRAL EXCISE, BANGALORE                             | KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore FO-2114-2016 17-11-2016 | NA                                 | NA  | NA                           | NA   | 25.09.2025                  | 08-135                  | S.DWARKANATH/ RIUPESH KUMAR/ ARJIT PRASAD/ MILI BAXI/ NISHA BAGCHI/ PIYUSH BERIWAL                            | LIST AFTER 04 WEEKS                |

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

LIST-IIA

| 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 lakhs) | CAUSE LIST/ TERMINAL LIST - REMARKS                              | DATE LAST LISTED (MM-DD-YY) | COURT NO. ITEM NO. | ADVOCATES  | REMARKS  |   |
|------|---------------------------------------|------|------|---------|----------------|------|--|---|---|---|-------------------|---|-----------------------------|--|-----------------------------|--------------------|--|--|---|
| 113  | DRI, ZONAL UNIT, NEW DELHI            | D    | O    |         | 21482/2014     | 2014 | CRL A NO.1534/2015 SLP (CRL.) NO.6051/2014 CRLMP. NO. 13628/2014 | DIRECTORATE OF REVENUE INTELLIGENCE         | MOHD. IRFAN                                 | DELHI High Court of Delhi at New Delhi CRLA-783-2012 08-11-2013   | 276/48/2014-CX.8A | (A) WHETHER THE PRODUCTION OF PUBLIC OF PUBLIC WITNESSES IN THE COURT IS NECESSARY TO CONVICT A PERSON FOR OFFENCES PUNISHABLE UNDER NDPS ACT, 1984? (B) WHETHER THE SWEORN IN TESTIMONIES OF OFFICIAL WITNESSES COUPLED WITH THE PRODUCTION OF PUBLIC OF PUBLIC WITNESSES IN THE COURT IS NECESSARY TO CONVICT A PERSON FOR OFFENCES PUNISHABLE UNDER NDPS ACT 1985? (C) WHETHER THE UNEARTHING OF THE SOURCE OF POSSESSION RECOVERY OF CONTRABAND HAD BEEN EFFECTED, IS NOT SUFFICIENT TO CONVICT A PERSON FOR OFFENCES PUNISHABLE UNDER NDPS ACT 1985? | NA                          | NA   | NA                          | 25.09.2025         | 09-137   | SG/ SURYAPRAKASH V.RAJU/ RAJAT NAIR/ ANNAM VENKATESH/ AASTHA SINGH/ HITARTH RAJA   | FRESH NOTICE SHALL BE SENT TO THE RESPONDENT BY THE OFFICER TOGETHER THIS ORDER. LIST ON 12.11.2025 |
| 114  | DRI HYDERABAD                         | D    | E    | NA      | 30421/2025     | 2025 | SLP (CRL) NO.9994/2025   | DIRETORATE OF REVENUE INTELLIGENCE          | P. HARANATH REDDY                           | TELANGANA High Court for The State of Telangana at Hyderabad IA-1-2025 12-02-2025                                 | NA                | NA  | NA                          | FOR ADMISSION  | 25.09.2025                  | 13-04              | S.D.SANJAY/ PIYUSH BERIWA/ NACHIKETA JOSHI/ ANMOL CHANDAN/ ANUJ UDUPA/ (D) VIVEK KUMAR TRIPATHI      | REJOINDER AFFIDAVIT TO BE FILED BY THE NEXT DATE OF HEARING. LIST ON 15.10.2025  |   |
| 115  | MUMBAI SOUTH                          | D    | E    | NA      | 23245/2025     | 2025 | CA NO.9743/2025  | THE COMMISSIONER OF SERVICE TAX -V MUMBAI   | M/S RELIANCE COMMERCIAL DEALERS LTD.        | MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai STA-86727-2016 02-05-2024    | NA                | NA  | NA                          | IA FOR CONDONATION OF DELAY IN FILING                            | 25.09.2025                  | 15-11              | RAGHAVENDRA P.SHANKAR/ KARAN LAHIRU/ V.C.BHARATHI/ ISHAAN SHARAMA/ ANURADHA MISHRA/ SARTHAK KAROL    | LIST ON 12.11.2025   |   |
| 116  | BELAPUR CGST                          | P    | E    | NA      | 33078/2025     | 2025 | SLP (C) NO.16784-16785/2025                                      | TENORMAC ENTERPRISES PVT. LTD.              | THE COMMISSIONER OF CGST AND CENTRAL EXCISE | MAHARASHTRA High Court of Judicature at Bombay WP-7040-2025 12-06-2025  | NA                | NA  | NA                          | FOR ADMISSION  | 25.09.2025                  | 15-12              | S.D.SANJAY/ NAVIN KUMAR/ PRASHANT RAWAT/ ANMOL CHANDAN/ UDAYADITYA BANERJEE/ UDAI KHANNA             | ADJOURNED. LIST ON 16.10.2025  |   |
| 117  | BELAPUR CGST                          | D    | E    | NA      | 35034/2025     | 2025 | NA   | THE COMMISSIONER OF CGST AND CENTRAL EXCISE | TENORMAC ENTERPRISES PVT. LTD.              | MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai STA-87095-2022 24-01-2025    | NA                | NA  | NA                          | NA   | 25.09.2025                  | 15-12.1            | S.D.SANJAY/ NAVIN KUMAR/ PRASHANT RAWAT/ ANMOL CHANDAN/ UDAYADITYA BANERJEE/ UDAI KHANNA             | ADJOURNED. LIST ON 16.10.2025  |   |
| 118  | DRI NEW DELHI                         | D    | E    | NA      | 27559/2023     | 2023 | SLP (C) NO.15517/2023  | ADDITIONAL DIRECTOR GENERAL                 | ITS MY NAME PVT. LTD.                       | DELHI HIGH COURT OF DELHI AT NEW DELHI RP-117-2020 26-05-2023   | NA                | NA  | NA                          | FOR ADMISSION  | 26.09.2025                  | 05-38              | SURYAPRAKASH V.RAJU/ S.A.HASEEB/ ZOHEB HUSSAIN/ SAIRICA RAJU/ ANNAM VENKATESH/ VI/VEK GURNANI        | LIST ON 09.12.2025   |   |
| 119  | GAUHATI CGST                          | P    | E    | NA      | 55733/2025     | 2025 | SLP (CRL) NO.  | SHASHI KUMAR CHOWDHARY                      | UNION OF INDIA                              | ASSAM Gauhati High Court CRRP-224-2025 24-09-2025   | NA                | NA  | NA                          |  | 26.09.2025                  | 06-57              | NA   | ISSUE NOTICE RETURNABLE ON 12.11.2025  |   |
| 120  | DELHI CUSTOMS                         | D    | C    | NA      | 51634/2025     | 2025 | NA   | UNION OF INDIA AND ANR.                     | SANYAM KUMAR AND ORS.                       | High Court DELHI High Court of Delhi at New Delhi WP(C)-7336-2024 21-05-2025                                      | NA                | NA  | NA                          | IA FOR CONDONATION OF DELAY IN FILING                            | 26.09.2025                  | 07-31              | N.VENKATARAMAN/ V.C.BHARATHI/ NAYANJAY MAHAPATRA/ KESHAV THAKUR/ (D) SANTOSH KR.PANDEY               | ISSUE NOTICE. IN THE MEANWHILE, OPERATION OF THE IMPLICATED JUDGMENT REMAIN STAYED. LIST ALONG WITH SLP (C) NO.9738/2025   |   |
| 121  | LUCKNOW (PREV) CUSTOMS                | D    | C    | NA      | 40450/2025     | 2025 | SLP (C) NO.22223/2025  | UNION OF INDIA AND ORS.                     | M/S RAWDER PETROLEUM PVT. LTD.              | UTTAR PRADESH High Court of Judicature at Allahabad, Lucknow Bench WT-71-2025 30-05-2025                          | NA                | NA  | NA                          | FOR ADMISSION  | 26.09.2025                  | 07-45.1            | S.DWARAKANTH/ RUPESH KUMAR/ KUSHAL KOLWAR/ PURNENDU BAPAI/ (D) PRASHANT RAWAT                        | LIST IA NO.217872/25 IN SLP @ NO.22223/25 ON 14.10.2025. LD. ASG SHALL FILE REPLY AFFIDAVIT TO THE IA. IN THE MEANWHILE, CONTEMPT PROCEEDINGS, IF ANY, SHALL REMAIN STAYED |   |
| 122  | COCHIN CUSTOMS                        | D    | C    | NA      | 50472/2025     | 2025 | SLP (C) NO.26426-26427/2025                                      | THE COMMISSIONER OF CUSTOMS                 | M/S NITTA GELATIN INDIA LTD.                |   | NA                | NA  | NA                          | FOR ADMISSION AND I.R.   | 26.09.2025                  | 08-26              | V.C.BHARATHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ AADITYA DIXIT/ (D) ALKA AGARWAL                       | LIST ON 10.10.2025   |   |
| 123  | SILIGURI                              | P    | E    | NA      | 42014/2025     | 2025 | SLP (C) NO.22173/2025  | S.N. TRADING COMPANY AND ANR.               | UNION OF INDIA AND ORS.                     | WEST BENGAL High Court of Calcutta Circuit Bench at Jalpaiguri MAT-47-2025 26-06-2025                             | NA                | NA  | NA                          | IA FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES | 26.09.2025                  | 08-47              | N.VENKATARAMAN/ V.C.BHARATHI/ BHAKTI VARDHAN SINGH/ SUNITA RANI SINGH/ PIYUSH BERIWA/ P.V.YOGESWARAN | LIST ON 10.10.2025   |   |
| 124  | SILIGURI                              | P    | E    | NA      | 42319/2025     | 2025 | SLP (C) NO.22144/2025  | VINOD MAURYA                                | UNION OF INDIA AND ORS.                     | WEST BENGAL High Court of Calcutta Circuit Bench at Jalpaiguri MAT-47-2025 26-06-2025                             | NA                | NA  | NA                          | FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES    | 26.09.2025                  | 08-47.1            | N.VENKATARAMAN/ V.C.BHARATHI/ BHAKTI VARDHAN SINGH/ SUNITA RANI SINGH/ PIYUSH BERIWA/ P.V.YOGESWARAN | LIST ON 10.10.2025   |   |
| 125  | NHAVA SHEVA -V                        | D    | C    | NA      | 10785/2021     | 2021 | CA NO.1793/2021  | COMMISSIONER OF CUSTOMS (NS V)              | INTERNATIONAL AIRCON PVT. LTD.              | CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI AN-87351-2017 DATED 11-09-2020           | NA                | NA  | NA                          | IA FOR EARLY HEARING APPLICATION                                 | 26.09.2025                  | 08-49              | N.VENKATARAMAN/ V.C.BHARATHI/ BHAKTI VARDHAN SINGH/ SUNITA RANI SINGH/ PIYUSH BERIWA/ P.V.YOGESWARAN | IA FOR EARLY HEARING IS ALLOWED. LIST IN THE WEEK COMMENCING FROM 17.11.2025   |   |
| 126  | BENGALURU CUSTOMS (AIR CARGO COMPLEX) | D    | C    | NA      | 36576/2025     | 2025 | NA   | COMMISSIONER OF CUSTOMS                     | M/S NCR CORPORATION INDIA PVT. LTD.         | KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore CA-1264-2012 09-01-2025 | NA                | NA  | NA                          | IA FOR CONDONATION OF DELAY IN FILING                            | 26.09.2025                  | 11-40              | V.C.BHARATHI/ PALLAV MONGIA/ AADYA JHA/ (D) VAISHNAV KIRTI SINGH                                     | LIST AFTER THE ENSUING DIWALI VACATIONS  |   |