LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF OCTOBER, 2025
(DECIDED 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 CRORE)	CAUSE LIST/ TERMINAL LIST - REMARKS	DATE LAST LISTED (MM--DD--YY)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
1	GST COUNCIL	P	E	NA	56954/2025	2025	WP (C) NO.980/2025	RUDRA VIKRAM SINGH	UNION OF INDIA	NA	NA	NA	NA	FOR ADMISSION	03.11.2025	01--18	NA	DISMISSED
2	HOWRAH CGST	P	E	NA	DIARY NO.18345/2023	2023	SLP (C) NO.18891/2023	ASHIRWAD FOUNDRIES PRIVATE LIMITED	COMMISSIONER OF CGST AND CENTRAL EXCISE	WEST BENGALHIGH COURT AT CALCUTTACEXA-22-202116-12-2022	NA	Whether the Hon'ble High Court is correct in relying upon the statements recorded by the officers under Section 14 of the Central Excise Act without appreciating that the learned Adjudicating Authority/Commissioner has not followed the mandate of Section 9D of the Act?	NA	IA NO.143984/2023-EXEMPTION FROM FILING O.T.	03.11.2025	05--51	N.VENKATARAMAN/ ZOHEB HUSSAIN/ NISHA BAGCHI/RAJAT NAIR/ UDAI KHANNA/RAGHAV SHARMA/SONALI JAIN/ALKA AGARWAL	DISMISSED
3	BHOPAL CGST	D	E	NA	55189/2025	2025	NA	THE COMMISSIONER CGST AND CENTRAL BHOPAL	M/S MONDELEZ INDIA FOODS PVT. LTD.	DELHI Central Excise & Gold Appellate Tribunal at Delhi EA-50720-2020 24-06-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY	03.11.2025	07--25	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ GAURAV ARYA/ PRASHANT SINGH-II/ (D) SNEHASHISH MUKHERJI	DISMISSED
4	GURUGRAM CGST	D	E	NA	49079/2025	2025	NA	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, GURUGRAM	M/S BHARTI AIRTEL LTD.	CHANDIGARH Customs, Excise & Service Tax Appelate Tribunal (Cestat), Chandigarh STA-1768-2012 27-01-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	03.11.2025	08--13	N.VENKATARAMAN/ V.C.BHARATHI/ PURNENDU BAJPAI/ PRASHANT SINGH-II/ (D) RAJENDRA SINGH RANA	DELAY CONDONED AND MATTER DISMISSED
5	PATNA CGST	P	E	NA	54784/2025	2025	NA	SHASHI GALVANISING PRIVATE LIMITED	PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE AND ORS.	BIHAR High Court of Judicature at Patna CWJC-5130-2024 29-04-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	03.11.2025	08--27	NA	DELAY CONDONED AND MATTER DISMISSED
6	DGGI NAGPUR	D	E	NA	53605/2025	2025	SLP (CRL) NO.16414/2025	DIRECTORATE GENERAL OF GST INTELLIGENCE, NAGPUR ZONAL UNIT	RAHUL	MAHARASHTRA High Court of Judicature at Bombay at Nagpur CRLA(ABA)-280-2025 07-07-2025	NA	NA	NA	FOR ADMISSION	03.11.2025	11--08	S.DWARAKANATH/ RUPESH KUMAR/ RAGHAV SHARMA/ ALABHYA DHAMIJA/ (D) VIMLA SINHA	DISMISSED
7	DRI LUCKNOW/ DRI MUZZAFARPUR	D	E	NA	55585/2025	2025	SLP (CRL) NO.16935/2025	UNION OF INDIA	MANOHAR RAY @ MUKHIYA	BIHAR High Court of Judicature at Patna CRLM-88770-2024 26-06-2025	NA	NA	NA	NA	03.11.2025	13--12	N.VENKATARAMAN/ V.C.BHARATHI/ ANMOL CHANDAN/ PRERNA DHAL/ (D) SANJAY KUMAR TYAGI	DISMISSED
8	DGGI	P	E	NA	54973/2025	2025	WP (CRL) NO.417/2025	VIJAY KUMAR AGARWAL	UNION OF INDIA	NA	NA	NA	NA	FOR ADMISSION	04.11.2025	07--12	NA	DISMISSED AS WITHDRAWN
9	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	04.11.2025	09--01	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ DIGVIJAY DAM/ PRANEET PRANAV	DISMISSED
10	VISHAKHAPATNAM	D	E	NA	38834/2022	2022	CA NO.103/2025 SLP (C) NO.1706/2023	PRINCIPAL COMMISSIONER OF CENTRAL TAX AND ANR.	ASSISTANT GENERAL MANAGER, ASSETS RECOVERY BRANCH, CENTRAL BANK OF INDIA AND ORS.	ANDHRA PRADESH High Court of Andhra Pradesh at Amravati WP-25087-2020 09-03-2021	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	06.11.2025	08--113	N.VENKATARAMAN/RUPESH KUMAR/ AKSHAY AMRITANSHU/H.R.RAO/ A.K.KAUL/ RAMAN YADAV	DISMISSED
11	DRI MUMBAI	D	E	NA	34298/2025	2025	SLP (CRL) NO.10641-10642/2025	UNION OF INDIA	AUGESTIN SUNDERRAJ NADAR	MAHARASHTRA High Court of Judicature at Bombay CRBA-5332-2024 15-04-2025	NA	NA	NA	FOR ADMISSION	07.11.2025	06--02	S.DWARAKANATH/ RUPESH KUMAR/ RAJESHWARI SHANKAR/ PIYUSH BERIWAL/ (D) PRASHANT RAWAT	DISMISSED
12	MUMBAI CUSTOMS	P	C	NA	34434/2025	2025	SLP (C) NO.20342/2025	ANIRUDH VERMA	UNION OF INDIA AND ORS.	MAHARASHTRA High Court of Judicature at Bombay WPST-35650-2023 30-04-2025	NA	NA	NA	IA FOR WITHDRAWAL OF CASE/ APPLICATION	07.11.2025	07--59	NA	DISMISSED AS WITHDRAWN
13	DGGI DELHI	P	E	NA	50285/2025	2025	NA	M/S ARAV ENTERPRISES	UNION OF INDIA AND ORS.	DELHI High Court of Delhi at New Delhi WP(C)-8332-2025 30-05-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	07.11.2025	08--07	NA	DISMISSED
14	MUMBAI IMPORT -II	D	C	NA	47827/2025	2025	CA NO.13401-13404/2025	PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT - II)	VAIBHAV AGGARWAL	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-85681-2024 25-03-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	07.11.2025	08--55	NA	DELAY CONDONED. DISMISSED
15	DGGI MEERUT	P	E	NA	50279/2025	2025	NA	M/S MATHUR POLYMERS	UNION OF INDIA AND ORS.	DELHI High Court of Delhi at New Delhi WP(C)-2394-2025 26-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	07.11.2025	13--14	NA	DELAY CONDONED. DISMISSED

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16	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 CRP-727-2025 11-03-2025	NA	High Court on 11.03.2025, in Cr.P. No. 727/2025 the Honble High Court granted the regular bail, relying on completion of investigation, absence of antecedents, assurance of cooperation. Issue pertains to discovery of illicit substances under NDPS act and offence there under	NA	FOR ADMISSION	07.11.2025	16--02	S.D.SANJAY/ RAJAT NAIR/ MILI BAXI/ AKSHAY AMRITANSHU/ PALLAV MONGIA/ PURNENDU BAJPAI/ (D) NISARG CHOUDHARY	LEAVE GRANTED & ALLOWED
17	AURANGABAD	P	E	NA	CA NO. D39487/2010	2010	CA NO.856-857/2011	M/S. LIPI BOILERS LTD.	THE COMMISSIONER OF CENTRAL EXCISE AURANGABAD	TAX APPEAL NO. 565/2009 GUJARAT HIGH COURT'S ORDER DATED 19.02.2010				NA	10.11.2025	08--1501	NA	APPEAL ALLOWED
18	KOLKATA SOUTH	P	E	NA	56304/2025	2025	SLP(C) No. 28649/2025	ELECTROSTEEL CASTING LIMITED	COMMISSIONER OF CGST AND CX, KOLKATA SOUTH COMMISSIONERATE	WEST BENGAL High Court at Calcutta CEXA-26-2025 29-08-2025	NA	NA	NA	FOR ADMISSION	10.11.2025	08--59	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ UDIT DEDHIYA/ DIGVIJAY DAM	DISPOSED OFF
19	SURAT CGST	D	E	NA	25540/2025	2025	NA	COMMISSIONER OF C.E. AND ST VAPI	HAMON SHRIRAM COTTREL PVT. LTD.	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad STA-12657-2013 15-04-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	10.11.2025	15--32	S.D.SANJAY/ RUPESH KUMAR/ ANNIRUDH SHARMA-II/ SANSRITI PATHAK/ (D) PIYUSH BERIWAL	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS.
20	MUNDRA CUSTOMS	D	C	NA	DIARY NO.1484/2023	2023	SLP © NO.3994/2023	UNION OF INDIA AND ANR.	GURJEET SINGH WALIA	GUJARAT High Court of Gujarat at Ahmedabad SCA-20707-2019 13-04-2022	NA	This SLP is filed against the impugned final order dated 19.04.2021 passed by the Hon'ble Punjab & Haryana High Court, whereby the Hon'ble High Court relied upon this Hon'ble Court Judgment and order dated 09.03.2021 in Civil Appeal No. 1827/2018 in the matter of Canon India Private Limited vs CC (Respondent as 2021 SCC Online SC200; 2021 (3) SCALE 748, and held that the Additional Director General of the Directorate of Revenue Intelligence (DRI) is not the proper officer for the purposes of Section 28(4) of the Customs Act, 1962 for initiating proceedings and issuing a Show Cause Notice to recover duty that is not paid or is short paid or is not levied	NA		11.11.2025	05--15.3	RAGHAVENDRA P.SHANKAR/ AASTHA SINGH/ RUPESH KUMAR/TEJAS PATEL/ PALLAVI MISHRA/ PURNENDU BAJPAI/ UDAI KHANNA	DISMISSED ON LOW TAX EFFECT
21	MUMBAI CUSTOMS	P	C	NA	5513/2025	2025	SLP (C) NO.12130/2025	M/S S.J.S. INTERNATIONAL AND ANR.	UNION OF INDIA AND ANR.	MAHARASHTRA High Court of Judicature at Bombay WP-13902-2024 12-11-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	11.11.2025	05--15.4	RAGHAVENDRA P.SHANKAR/ AASTHA SINGH/ RUPESH KUMAR/TEJAS PATEL/ PALLAVI MISHRA/ PURNENDU BAJPAI/ UDAI KHANNA	LEAVE GRANTED. DISPOSED OFF
22	DRI MUMBAI	D	E	NA	39564/2025	2025	SLP (CRL) NO.12907/2025	UNION OF INDIA	KABA IBRAHIMA	MAHARASHTRA High Court of Judicature at Bombay BA-4047-2024 16-04-2025	NA	The present Special Leave Petition is filed under Article 136 of the Constitution of India challenging the Impugned Final Order dated 16.04.2025 passed by the Hon'ble High Court of Judicature at Bombay, Bench at Mumbai, in Criminal Bail Application No. 4047 of 2024, whereby bail was granted to Respondent herein, Mr. Kaba Ibrahima, a foreign national, in a case involving recovery of 1430 grams of cocaine, a narcotic drug under the NDPS Act, 1985,far exceeding the "commercial quantity" threshold	NA	IA FOR CONDONATION OF DELAY IN FILING	11.11.2025	16--08	S.DWARAKANATH/ RUPESH KUMAR/ NAVANJAY MAHAPATRA/ YASHRAJ SINGH BUNDELA	DISMISSED
23	DRI, ZONAL UNIT, NEW DELHI	D	O		21482/2014	2014	CRL A NO.1534/2015 SLP (CRL.) NO.6051/2014 CRLMP. NO. 13828/2014	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. 19845) (B) WHETHER THE SWORN IN TESTIMONIES OF OFFICIAL WITNESSES COUPLED WITH THE STATEMENT OF THE PERSON FROM WHOSE POSSESSION RECOVERY OF CONTRABAND HAD BEEN EFFECTED, IS NOT SUFFICIENT TO CONVICT A PERSON FOR OFFENCES PUNISHABLE UNDER NDPS ACT 19857 (C) WHETHER THE UNEARTHING OF THE SOURCE OF ORIGIN OF CONTRABAND, IS A REQUIREMENT OF LAW FOR CONVICTING A PERSON FOR OFFENCES PUNISHABLE UNDER NDPS AVT, 19857	NA	NA	12.11.2025	09--112	SG/ SURYAPRAKASH V.RAJU/ RAJAT NAIR/ ANNAM VENKATESH/ AASTHA SINGH/ HITARTH RAJA	DISMISSED
24	DELHI WEST	D	E	NA	23224/2025	2025	NA	COMMISSIONER CENTRAL TAX DELHI WEST	M/S R.G. RESIDENCY PVT. LTD.	DELHIHigh Court of Delhi at New DelhiWP(C)-7782-202428-05-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	14.11.2025	07--37	N.VENKATARAMAN/ RUPESH KUMAR/ V.C.BHARATHI/ SARTHAK KAROL/ VARUN CHUGH/ DIWAKAR SHARMA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
25	DRI MUMBAI	D	E	NA	35732/2025	2025	SLP (CRL) NO.11066/2025	UNION OF INDIA AND ANR.	SUNDAY OKEKE @ SUNNY	MAHARASHTRA High Court of Judicature at Bombay CRLBA-3619-2024 16-04-2025	NA	NA	NA	FOR ADMISSION	14.11.2025	09--04	S.DWARAKANATH/ RUPESH KUMAR/ HITARTH RAJA/ TUSHARIKA SHARMA/ AADITYA DIXIT/ PADMESH MISHRA	DISMISSED
26	JODHPUR (PREVENTIVE)	P	C	NA	58205/2025	2025	SLP (C) NO.31622/2025	GIRISH GIRDHARILAL AGRAWAL	COMMISSIONER OF CUSTOMS (PREVENTIVE), JODHPUR	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur DBCWP-17035-2024 15-09-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING O.T.	14.11.2025	09--26	NA	DISMISSED
27	DRI MUMBAI	D	E		60627/2025	2025	SLP(Crl) No.17651/2025	DIRECTORATE OF REVENUE INTELLIGENCE MUMBAI ZONAL UNIT	DIPAKKUMAR DHARAMSINHBHAI KAKADIYA	MAHARASHTRA High Court of Judicature at Bombay ABA-1808-2025 31-07-2025	NA	NA	NA	FOR ADMISSION	17.11.2025	04--08	N.VENKATARAMAN/ V.C.BHARATHI/ ALANKAR GUPTA/ ARKAJ KUMAR/ (D) RAJEEV RANJAN	DISMISSED

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28	MUMBAI -II AIRCARGO	D	C		59378/2025	2025	NA	COMMISSIONER OF CUSTOMS, AIRPORT SPECIAL CARGO	EPSILON EYE CARE PVT. LTD.	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CA-85347-2024 08-04-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	17.11.2025	15--26	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ SEEMA BENGANI/ (D) MUKESH VERMA - A	DELAY CONDONED AND MATTER DISMISSED
29	DELHI CUSTOMS	P	C		60970/2025	2025	SLP (C) NO.17658/2025	CHIDERA JACINTA OKOLI	CUSTOMS	DELHI High Court of Delhi at New Delhi BA-433-2025 03-09-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	17.11.2025	09--14	NA	DISMISSED
30	HYDERABAD CUSTOMS	P	C	NA	48495/2025	2025	NA	SHAIK ARIF	THE COMMISSIONER OF CUSTOMS	TELANGANA High Court for The State of Telangana at Hyderabad WP-34836-2024 16-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.11.2025	08--47	NA	DELAY CONDONED. DISPOSED OFF
31	HYDERABAD CUSTOMS	P	C	NA	48489/2025	2025	NA	SHAIK MOHAMMED SADIQ	THE STATE OF TELANGANA	TELANGANA High Court for The State of Telangana at Hyderabad WP-35202-2024 16-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.11.2025	08--47.1	NA	DELAY CONDONED. DISPOSED OFF
32	DGGI JAIPUR	P	E	NA	51961/2025	2025	SLP(Crl) No.14292/2025	YASH CHANDANI	UNION OF INDIA	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur SBCRMBA-5612-2025 07-08-2025	NA	NA	NA	NA	20.11.2025	09--2.1	S.D.SANJAY/ AKSHAY AMRITANSHU/ BHUVAN KAPOOR/ ARKAJ KUMAR	LEAVE GRANTED. ALLOWED
33	NA	P	E	NA	64276/2025	2025	W.P. (CRL.) 474/2025	CHANDRA PRAKASH SHARMA	UNION OF INDIA	NA	NA	NA	NA	IA FOR EXEMPTION FROM FILING O.T.	21.11.2025	07--17	NA	DISMISSED AS WITHDRAWN
34	UJJAIN CGST	D	E	NA	57562/2025	2025	NA	THE COMMISSIONER, CUSTOMS, CENTRAL EXCISE AND SERVICE TAX	AGYA AUTO LTD.	Supreme Court DELHI Delhi AC-1609-2019 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	21.11.2025	08--14	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ SARTHAK KAROL	DISPOSED OFF
35	DELHI CGST	P	E	NA	50643/2025	2025	NA	ELENA SHVEDOVA	UNION OF INDIA	DELHI High Court of Delhi at New Delhi WP(C)-10971-2023 27-08-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	21.11.2025	08--53	NA	DELAY CONDONED. DISMISSED
36	DELHI CUSTOMS	P	C	NA	59144/2025	2025	SLP (C) NO.32169/2025	CHADCHAPORN THIANKRATHOK	THE COMMISSIONER OF CUSTOMS	DELHI High Court of Delhi at New Delhi WP(C)-12311-2025 15-09-2025	NA	NA	NA	FOR ADMISSION	21.11.2025	10--27	NA	DISMISSED
37	CHENNAI II	D	C	NA	59382/2025	2025	NA	COMMISSIONER OF CUSTOMS CHENNAI II	RAM NATH CO. PVT. LTD	TAMIL NADU Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench CA-42400-2015 21-07-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	21.11.2025	14--12	N.VENKATARAMAN/ V.C.BHARATHI/ SHREYA JAIN/ KARTIKEYA ASTHANA/ UDIT DEDHIYA/ (D) VIMLA SINHA	DELAY CONDONED. DISMISSED
38	DRI VAPI	P	E	NA	53748/2025	2025	CRL APPEAL NO.5020/2025	KEYUR HARISHBHAI PATEL	STATE OF GUJARAT	GUJARAT High Court of Gujarat at Ahmedabad CRMA-15025-2025 09-09-2025	NA	NA	NA	NA	24.11.2025	13--05	S.D.SANJAY/ ROHIT KHARE/ RAJAT NAIR/ MILI BAXI/ ISHAAN SHARMA/ (C/D) SANJAY KUMAR TYAGI	LEAVE GRANTED AND ALLOWED
39	JAMSHEDPUR CGST	D	E	NA	62591/2025	2025	NA	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX	M/S VISHAL ENTERPRISES	WEST BENGAL Customs Excise and Service Tax Apellate Tribunal, Kolkata FO-77905-2024 17-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	24.11.2025	15--17	N.VENKATARAMAN/ RUPESH KUMAR/ ISHAAN SHARMA/ ALANKAR GUPTA/ (D) RAJENDRA SINGH RANA	DISMISSED

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