Government of India

विधि कार्य निदेशालय DIRECTORATE OF LEGAL AFFAIRS
केन्द्रीयअप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
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DLA/SMC/MR/2/2021-SMC-O/o COMMR-DLA-DELHI दिनांक: 09-01-2026

सेवा में,

1. सभी प्रधान मुख्यआयुक्त / मुख्यआयुक्त सी जीएस टी एवं सीमा शुल्क, सभी प्रधान महानिदेशक/ महानिदेशक, आसूचना निदेशालय एवं जी एस टी इंटेलिजेंस.

2. संयुक्त सचिव (समीक्षा) / आयुक्त (विधि), सी.बी.आई.सी., हुडको विशाला बिल्डिंग, भीकाजी कामा प्लेस, नईदिल्ली -110066

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

महोदय /महोदया,

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

2. Total **137** cases were heard during **December, 2025** out of which **45** cases (List-IA) were decided and **92** cases (List-IIA) remained pending as on **31.12.2025**. The outcome of **45** decided cases in **December, 2025** is as under:

Party Appeals during/upto December, 2025											
Allowed/ Allowed With Direction		Disposed Off		Dismissed							
				On Delay		On Merit		On Technicality		Without Any Remark	
During Dec, 2025	Upto Dec, 2025	During Dec, 2025	Upto Dec, 2025	During Dec, 2025	Upto Dec, 2025	During Dec, 2025	Upto Dec, 2025	During Dec, 2025	Upto Dec, 2025	During Dec, 2025	Upto Dec, 2025
0	24	2	51	0	1	13	76	4	33	0	0
Department Appeals during/upto December, 2025											
3	14	5	33	1	37	6	194	11	36	0	0

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

3. The success rate for Department in Party's Appeals and Department's Appeals during December, 2025 is 89.47% and 30.77% respectively.

4. The success rate for Department in Party's Appeals and Department's Appeals during 2025-26 upto December, 2025 is 59.46% and 14.97% respectively.

5. During the month following **01** case was dismissed on the ground of delay as well as on merit in filing the Civil Appeal/SLP(Civil):

S. No.	Case Dairy No.	Case Title	Dismissed on	Commissionerate
1.	*66744/2025	Commissioner of CGST and Central Excise Siliguri Vs. M/s Zydus Healthcare Ltd.	12.12.2025	CGST Siliguri

* Dismissed on the ground of delay as well as on Merit.

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

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

भवदीय,

संलग्नक: यथोपरि

Digitally signed by
ARVINDER SINGH RANGA
Date: 09-01-2026
16:16:01

(अरविंदर सिंह रंगा)
प्रधान आयुक्त