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: 18-02-2026**

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 January, 2026-reg.

महोदय /महोदया,

Please find enclosed two lists of cases decided/heard by the Hon'ble Supreme Court during the month of **January, 2026**. 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 **251** cases were heard during **January, 2025** out of which **137** cases (List-IA) were decided and **114** cases (List-IIA) remained pending as on **31.01.2026**. The outcome of **137** decided cases in **January, 2026** is as under:

Party Appeals during/upto January, 2026											
Allowed/ Allowed With Direction		Disposed Off		Dismissed							
				On Delay		On Merit		On Technicality		Without Any Remark	
During Jan, 2026	Upto Jan, 2026	During Jan, 2026	Upto Jan, 2026	During Jan, 2026	Upto Jan, 2026	During Jan, 2026	Upto Jan, 2026	During Jan, 2026	Upto Jan, 2026	During Jan, 2026	Upto Jan, 2026
3	27	26	77	0	1	9	85	5	38	0	0
Department Appeals during/upto January, 2026											
3	17	76	109	3	40	8	202	4	40	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 January, 2026 is 32.56% and 84.04% respectively.

4. The success rate for Department in Party's Appeals and Department's Appeals during 2025-26 upto January, 2026 is 54.39% and 30.88% respectively.

5. During the month following 03 cases were dismissed on the ground of delay in filing the Civil Appeal/SLP(Civil):

S. No.	Case Dairy No.	Case Title	Dismissed on	Commissionerate
1.	66880/2025	Commr. of CE and ST Vadodara-I Vs. M/s Western India Ceramics Pvt. Ltd.	12.01.2026	CGST Vadodara-I
2.	66726/2025	The Commissioner of Service Tax II Vs. M/s Indian Institute of Management	27.01.2026	CGST Bengaluru East
3.	*35571/2025	Commissioner of Central Excise Vs. M/s Mallya Fine-Chem Pvt. Ltd. etc	09.01.2026	CGST Bengaluru North West

* 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: 18-02-2026
15:58:44

(अरविंदर सिंह रंगा)
प्रधान आयुक्त