

**LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF JANUARY, 2026
(DECIDED CASES)**

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / HC ORDER NO.	BOARD'S REF. NO.	ISSUE INVOLVED	REVENUE INVOLVED (in CRORE)	CAUSE LIST/ TERMINAL LIST - REMARKS	DATE LAST LISTED (MM-DD-YY)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
1	DGGI MEERUT	P	E	NA	64465/2025	2025	MA NO.2709/2025 IN SLP (C) NO.32150/2025	M/S MATHUR POLYMERS	UNION OF INDIA	DELHI Delhi SC-32150-2025 07-11-2025	NA	NA	NA	FOR ADMISSION	05.01.2026	12--11	NA	DISMISSED AS WITHDRAWN
2	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	05.01.2026	16--1501	NA	LEAVE GRANTED & ALLOWED
3	ICD TKD IMPORT	D	C	NA	53645/2024	2024	CA NO.5531/2025	COMMISSIONER OF CUSTOMS (IMPORT)	M/S WELKIN FOODS	DELHI Custom Excise Service Tax Appellate Tribunal CUSTA-50542-2021 19-04-2024	NA	Appeal against the impugned Judgment and Final Order No. 55604/2024 dated 19.04.2024 in Customs Appeal No. 50542 of 2021. (DBI), whereby the Ld. Tribunal held that the aluminium shelving imported by the Respondent herein are a specifically design part of the mushroom growing apparatus and cannot be used for any other purpose and thus should be categorized under Custom's Tariff Head ("CTH") 84369900.	NA	IA FOR CONDONATION OF DELAY IN FILING	06.01.2026	07--1502	NA	APPEAL ALLOWED
4	BHAVNAGAR	P	E	NA	68691/2025	2025	NA	KESHODWALA FOODS	COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX BHAVNAGAR	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad STA-11712-2018 06-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	07.01.2026	06--05	NA	DISMISSED AS WITHDRAWN
5	AHMEDABAD	P	E	NA	68079/2025	2025	SLP (C) NO.38544/2025	M/S TZB TRADERS	UNION OF INDIA AND ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-12366-2025 11-11-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	07.01.2026	08--02	NA	DISMISSED AS WITHDRAWN
6	AHMEDABAD	P	E	NA	68295/2025	2025	SLP (C) NO.38643/2025	M/S SUPER SERVICE POINT	UNION OF INDIA AND ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-9382-2025 04-09-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	07.01.2026	08--03	NA	DISMISSED AS WITHDRAWN
7	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	07.01.2026	13--38	S.D.SANJAY/ NAVIN KUMAR/ PRASHANT RAWAT/ ANMOL CHANDAN/ UDAYADITYA BANERJEE/ UDAI KHANNA	DISPOSED OFF
8	DRI MUMBAI	D	E	NA	44716/2025	2025	SLP(Cr) No.14617/2025	UNION OF INDIA	JOHN CHUKWUDI NNAEKWE @ BUS STOP	MAHARASHTRA High Court of Judicature at Bombay BA-1298-2025 23-04-2025	NA	NA	NA	NA	08.01.2026	04--20	DAVINDER PAL SINGH/ RUPESH KUMAR/ TUSHARIKA SHARMA/ PRERNA DHAL/ MEDHA PUSHKARNA/ (D) VIVEK SHARMA	SINCE, DEPARTMENT HAS FILED APPLICATION FOR CANCELLATION OF BAIL BEFORE LOWER COURT, SLP STANDS DISPOSED OFF
9	AHMEDABAD	P	E	NA	67901/2025	2025	SLP (C) NO.10/2026	M/S GHS TRADERS	UNION OF INDIA AND ORS.	GUJARAT High Court of Gujarat at Ahmedabad SCA-12172-2025 11-11-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	08.01.2026	08--06	NA	DISMISSED AS WITHDRAWN
10	CHENNAI OUTER	D	E	NA	48297/2025	2025	NA	UNION OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE REP BY ITS SECRETARY AND ANR.	M/S MALLADI DRUGS AND PHARMACEUTICALS LTD. THROUGH ITS EXECUTIVE DIRECTOR	Supreme Court DELHI Delhi SC-32127-2015 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY	09.01.2026	07--01	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ KARAN LAHIRI/ GAURANG BHUSHAN/ B.K.SATIJA	DELAY CONDONED. MA DISPOSED OFF. SLP RESTORED TO ITS ORIGINAL NUMBER.
11	DRI DELHI	P	E	NA	72565/2025	2025	SLP(Cr) No.585/2026	VANLALBIAKDIKA JH	DIRECTORATE OF REVENUE INTELLIGENCE	High Court DELHI High Court of Delhi at New Delhi BA-1819-2025 25-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	09.01.2026	08--53	NA	DELAY CONDONED. MATTER DISMISSED
12	BENGALURU NORTH-WEST	D	E	NA	35571/2025	2025	NA	COMMISSIONER OF CENTRAL EXCISE	M/S MALLYA FINE-CHEM PVT. LTD.	KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore FO-20829-2024 10-09-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	09.01.2026	14--02	N.VENKATARAMAN/ V.C.BHARATHI/ PRIYANKA DAS/ AMAN JHA/ (D) RAJEEV RANJAN	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERIT
13	DAMAN CGST	D	E	NA	35616/2025	2025	MA NO.42/2026	UNION OF INDIA AND ORS.	M/S ADVANCE SURFACTANTS INDIA LTD.	Supreme Court DELHI Delhi AC-1613-2018 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING. IA FOR RESTORATION	12.01.2026	06--01	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ RAJAT NAIR/ NAVANJAY MAHAPATRA/ SWEKSHA	MA ALLOWED AND APPEAL IS RESTORED TO ITS ORIGINAL NUMBER
14	MUMBAI	P	E	NA	72616/2025	2025	SLP (C) NO.369/2026	M/S EKTA REALTORS (EARLIER KNOWN AS EKTA SHUBHAM VENTURES)	UNION OF INDIA	MAHARASHTRA High Court of Judicature at Bombay WP-4453-2024 08-12-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	12.01.2026	06--09	NA	DISMISSED

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15	DGGI CHANDIGARH	P	E	NA	73135/2025	2025	SLP(CrI) No.20996/2025	AMIT MEHRA	UNION OF INDIA	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-43074-2025 07-11-2025	NA	NA	NA	NA	12.01.2026	06--21	RAJA THAKARE/ ROHIT KHARE/ BHUVAN MISHRA/ UDIT DEDIYA/ MAYANK PANDEY	DISPOSED OFF. DASTI PERMITTED
16	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	12.01.2026	09--20	K.M.NATARAJ/ SNEHASHISH MUKHERJEE/ YASHRAJ SINGH BUNDELAJ RAGHAV SHARMA/ ROHIT KHARE/ ZOHEB HUSSAIN/ AASTHA SINGH	LEAVE GRANTED & DISPOSED OFF
17	GOA CGST	D	E	NA	71377/2025	2025	NA	UNION OF INDIA AND ORS.	SUKRAFT RECYCLING PRIVATE LIMITED	MAHARASHTRA High Court of Judicature at Bombay at Goa WP-540-2024 21-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	12.01.2026	13--05	S.DWARAKANATH/ RUPESH KUMAR/ UDAI KHANNA/ AMIT SHARMA- II/ (D) RAJENDRA SINGH RANA	DELAY CONDONED. DISMISSED
18	VADODARA I	D	E	NA	66880/2025	2025	NA	COMMISSIONER OF CE AND ST VADODARA I	WESTERN INDIA CERAMICS PVT LTD.	GUJARAT Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad EA-831-2011 04-12-2024	NA	NA	NA	NA	12.01.2026	13--43	N.VENKATARAMAN/ PADMESH MISHRA/ UDAI KHANNA/ RAMAN YADAV/ (D) PUSHPINDER SINGH NANDA	DISMISSED AS BARRED BY TIME.
19	DGGI GUWAHATI	P	E	NA	55733/2025	2025	SLP (CRL) NO.15477/2025	SHASHI KUMAR CHOUDHARY	UNION OF INDIA	ASSAM Gauhati High Court CRPP- 224-2025 24-09-2025	NA	NA	NA	NA	15.01.2026	05--03	SURYAPRAKASH V.RAJU/ ANNAM VENKATESH/ ZOHEB HUSSAIN/ HITARTH RAJA	DISPOSED OFF WITH DIRECTIONS
20	RAIGAD	D	E	NA	6125/2009	2009	CA NO.8056/2009 SLP(C)NO.13614/2009 CC NO. 6450/2009	COMMR. OF CEN. EXCISE & CUS.	M/S. SHREE VENKATESH STEELS LTD	C.E.A. NO. 128/2008 BOMBAY HIGH COURT'S ORDER DATED 10.06.2009	276/244/2008-CX.8A	EXCISABILITY OF NOTIFIED GOODS UNDER SEC 3A OF THE C.EX ACT, 1944 AND DENIABILITY OF MODVAT CREDIT ON THE INPUTS USED	1071	NA	15.01.2026	07--102	RAGHAVENDRA P.SHANKAR/ AAKANKSHA KAUL/ SHIV ANJANAL SHARMA/CHINMAYEE CHANDRA/SIDDHANTH KOHLI/RUPESH KUMAR	DISMISSED ON LOW TAX EFFECT KEEPING QUESTION OF LAW KEPT OPEN
21	DELHI SOUTH	P	E	NA	34384/2017	2017	CA NO.23525-23526/2017	HT MEDIA LIMITED	PRINCIPAL COMMISSIONER DELHI SOUTH GOODS AND SERVICE TAX	CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL FO-56358-2017 DATED 31-08-2017	NA	NA	NA	NA	16.01.2026	07--1501	NA	APPEAL ALLOWED
22	DGGI AHMEDABAD	P	E	NA	32611/2022	2022	SLP (C) NO.21310/2022	TEJAS ARVIND DESAI	UNION OF INDIA	GUJARAT High Court of Gujarat at Ahmedabad SCA-14845-2021 23-06-2022	NA	NA	NA	FOR ADMISSION AND I.R.	16.01.2026	08--53	ARCHANA PATHAK DAVE/ RAJESHWARI SHANKAR/ AMIT SHARMA-(II)/ISHAAN SHARMA/ DURGA DUTT	DISPOSED OFF
23	BHUBANESHWAR	D	E	NA	68326/2025	2025	NA	UNION OF INDIA	ASIA PACIFIC SHIPPING CO. LIMITED	Supreme Court DELHI Delhi AR-4254-2025 23-09-2025	NA	NA	NA	IA FOR COD IN FILING	19.01.2026	08--45	N.VENKATARAMAN/ NISHA BAGCHI/ NEELAKSHI BHADAURIA/ P.V.YOGESWARANI/ (D) RAJAN KUMAR CHOURASIA	DELAY CONDONED. MA FILED BY PARTY ALONG WITH IA SEEKING MODIFICATION STAND REJECTED AND DISMISSED
24	VARANASI DRI	D	O	NA	27165/2020	2020	SLP (CRL) NO.6800/2020	UNION OF INDIA	LAKHAN SINGH	HIGH COURT OF JUDICATURE AT ALLAHABAD CRMB-41621-2019 DATED 08-05-2020	NA	NA	NA	FOR ADMISSION and I.R. and IA No.135969/2020- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	19.01.2026	11--09	RAJA THAKARE/ RAJAT NAIR/ GAURAV ARYA/ ROHIT KHARE/ AASTHA SINGH	DISMISSED
25	DELHI CUSTOMS	P	C	NA	46263/2025	2025	NA	ABDUL SATTAR	COMMISSIONER OF CUSTOMS	DELHI High Court of Delhi at New Delhi LPA-345-2025 21-05-2025	NA	NA	NA	NA	19.01.2026	15--01	NA	DELAY CONDONED AND DISMISSED
26	KANDLA CUSTOMS	D	C	NA	1425/2026	2026	MA NO.49/2026 IN CA NO.569/2012	COMMR. OF CUSTOMS KANDLA	M/S RELIANCE INDUSTRIES LTD.	Supreme Court DELHI Delhi AC-569-2012 10-12-2025	NA	NA	NA	IN CA NO.569/2012. IA NO.8849/2026 - RESTORATION	19.01.2026	15--16	S.DWARAKANATH/ RUPESH KUMAR/ RAJESHWARI SHANKAR/ NAVANJAY MAHAPATRA/ ARIJIT PRASAD	MA ALLOWED. CA IS RESTORED TO ITS ORIGINAL FILE. LIST ON 21.01.2026

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27	TUGLAKABAD, ICD IMPORT	D	C	NA	23137/2016	2016	CA NO.6142/2019	UNION OF INDIA AND ORS.	ASPAM PETROCHEM PVT. LTD. (MANGALI IMPEX)	DELHI HIGH COURT OF DELHI AT NEW DELHI WPC-441-2013 03-05-2016	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	NA	22.01.2026	07--11	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
28	ICD TUGHLAKABAD DELHI	D	O	NA	24602/2016	2016	CA NO.8749/2016 SLP (C) NO. 24759/2016	UNION OF INDIA & ORS.	M/S. CORTEL INDIA	NA	NA	THE ISSUE INVOLVED IS REGARDING THE CONSTITUTIONAL VALIDITY OF SECTION 28 (11) OF THE CUSTOMS ACT, 1962 WHICH WAS INSERTED BY THE CUSTOMS (AMENDMENT AND VALIDATION) ACT, 2011 WITH EFFECT FROM 16.09.2011. IN TERMS OF SECTION 28(11) OF THE ACT, ALL PERSONS APPOINTED AS CUSTOMS OFFICER UNDER SECTION 4(1) OF THE ACT PRIOR TO 6TH JULY 2011, SHALL BE DEEMED TO HAVE AND ALWAYS HAD THE POWER OF ASSESSMENT UNDER SECTION 17 AND SHALL BE DEEMED TO HAVE BEEN AND ALWAYS HAD BEEN THE PROPER OFFICERS. HOWEVER, THIS AMENDMENT ADVERSELY IMPACTS THAT PARTY HEREIN THAT IT SEEKS TO VALIDATE THE SHOW CAUSE NOTICES ISSUE PRIOR TO 06.07.2011	479.49	NA	22.01.2026	07--11.1	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
29	NEW DELHI PREV	D	C	NA	26928/2016	2016	CA NO.10140/2016 SLP(C)...CC 16779/2016	UNION OF INDIA	M/S. PACE INTERNATIONAL AND ANR.	HIGH COURT OF DELHI AT NEW DELHI WPC-7383-2013 DT. 03-05-2016	276/139/2016-CX.8A	ISSUE INVOLVED IN THIS CASE IS 'IS WHETHER HIGH COURT OF DELHI IS JUSTIFIED IN PRONOUNCING THAT SECTION 28(II) OF CUSTOMS ACT, 1962 CANNOT VALIDATE SCNS OF PROCEEDINGS PURSUANT TO THE PERIOD PRIOR TO 8TH APRIL 2011.	RS. 3,41,55059	NA	22.01.2026	07--11.10	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
30	JODHPUR CUSTOMS PREVENTIVE	D	C	NA	5124/2023	2023	CA NO.10845/2024 SLP (C) NO.5805/2023	THE ADDITIONAL COMMISSIONER OF CUSTOMS (PREVENTIVE)	MAHENDER KUMAR SETHIA AND ORS	RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCWP-5980-2021 09-02-2022	NA	NA	NA	NA	22.01.2026	07--11.100	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
31	RAJKOT	D	E	NA	9621/2023	2023	CA NO.10809/2024	UNION OF INDIA AND ORS.	M/S SIYARAM METAL PVT. LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6599-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.101	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
32	PANCHKULA	D	E	NA	27707/2016	2016	CA NO.9436/2016 SLP(C)...CC 16959 /2016	UNION OF INDIA & ORS.	M/S. BHARAT SANCHAR NIGAM LTD.	260-61/2005 NB (C) DTD. 22/02/05	383.11/2015-JC. DATED 04.03.2015	CLASSIFICATION OF THE GOODS AS MAIZEA STARCH FALLING UNDER TARIFF HEADING 11.03. OR IT IS MODIFIED STARCH FALLING UNDER TARIFF HEADING 35.05.	3.1747298	NA	22.01.2026	07--11.11	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
33	DELHI	D	C	NA	28496/2016	2016	CA NO.9317/2016 SLP(C)...CC 16728/2016	UNION OF INDIA & ORS.	M/S. BHAGWATI COMPONENTS MFG CO.	HIGH COURT OF DELHI AT NEW DELHI WPC-11806-2015 DT. 03-05-2016	NA	NA	NA	NA	22.01.2026	07--11.12	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
34	ICD, TKD IMPORT, DELHI	D	O	NA	29309/2016	2016	CA NO. 10012/2016	UNION OF INDIA & ORS.	M/S. BHARTI ELECTRONICS	CESTAT ORDER NO. IO/ST/162/2015- CU(DB) DATED 14.08.2015	276/176/2016-CX.8A	THE QUESTION IN THIS MATTER PERTAINS TO THE CONSTITUTIONAL VALIDITY OF SECTION 238(II) OF THE CUSTOMS ACT, 1962 WHICH WAS INSERTED BY THE CUSTOMS AMENDMENT AND VALIDATION ACT, 2011 VALIDATION ACT, 2011 WITH EFFECT FROM 16TH SEPTEMBER 2011.	RS.37,7766 1	NA	22.01.2026	07--11.13	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
35	DRI NEW DELHI	D	O	NA	31319/2016	2016	C.A. No.10739/2016 SLP(C)...CC 18367/2016	UNION OF INDIA & ORS.	M/S. DAIKIN AIRCONDITIONING INDIA PVT. LTD.	HIGH COURT OF DELHI AT NEW DELHI WPC-5877-2014 DATED 03.05.2016	NA	NA	NA	NA	22.01.2026	07--11.14	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
36	NEW DELHI EXPORT ACC	D	C	NA	31907/2016	2016	CA NO. 10422/2016 SLP(C)...CC 20204/2016	UNION OF INDIA & ORS.	M/S. LAKSHMAN OVERSEAS SDF AND ORS.	HIGH COURT OF DELHI AT NEW DELHI WPC-1185-2013 DT. 03-05-2016	276/172/2016-CX.8A	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	RS. 150,49,48,5 17	FOR EARLY HEARING APPLICATION ON IA 7498/2018 FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 26281/2019 IA No. 7489/2018 - EARLY HEARING APPLICATION IA No. 26281/2019 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	22.01.2026	07--11.15	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
37	ICD, TKD IMPORT DELHI	D	C	NA	31915/2016	2016	CA NO. 10421/2016 SLP (C) NO. CC 19872/2016	UNION OF INDIA & ORS.	PROTONICS SYSTEMS INDIA PVT. LTD.	HIGH COURT OF DELHI AT NEW DELHI WPC-4338-2016 DT. 13-05-2016	NA	NA	NA	NA	22.01.2026	07--11.16	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
38	DELHI, PREV	D	C	NA	33453/2016	2016	CA NO.10991/2016 SLP(C)...CC 21045/2016	UNION OF INDIA & ORS.	M/S. RAJESH GUPTA	HIGH COURT OF DELHI AT NEW DELHI WP-5262-2014 DT. 03-05-2016	276/182/2016-CX.8A	ISSUE INVOLVED IN THIS CASE IS WHETHER HON'BLE DELHI HIGH COURT IS JUSTIFIED IN PRONOUNCING THAT SECTION 28(11) OF CUSTOMS ACT, 1962 CANNOT VALIDATE SCNS OR PROCEEDINGS PURSUANT TO THE PERIOD TO THE PERIOD PRIOR TO 8TH APRIL 2011.	RS. 4,7165815	NA	22.01.2026	07--11.18	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

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39	DELHI-IV	D	O	NA	34113/2016	2016	CA NO.10952/2016 SLP(C)...CC 20916/2016	UNION OF INDIA & ORS.	M/S. COMET IMPEX	HON'BLE HIGH COURT OF DELHI ORDER DATED 03.05.2016	276/188/2016-CX.8A	THE ISSUE INVOLVED IN THE CASE IS WHETHER HON'BLE DELHI HIGH COURT IS JUSTIFIED IN PRONOUNCING THAT SECTION 28(II) OF CUSTOMS ACT, 1962 CANNOT VALIDATE SCNS OR PROCEEDINGS PURSUANT TO THE PERIOD TO 8TH APRIL 2011.	RS. 7.87 CRORE	NA	22.01.2026	07--11.19	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
40	ICD TUGHLAKABAD IMPORT DELHI	D	C	NA	24608/2016	2016	CA NO. 6161/2019 SLP (C) 22795/2016	UNION OF INDIA & ORS.	M/S. HANSRAJ BHATIA AND CO.	HIGH COURT OF DELHI AT NEW DELHI WPC-9379-2015 DT. 03.05-2016	NA	NA	NA	NA	22.01.2026	07--11.2	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
41	DRI. LUDHIANA	D	O	NA	34114/2016	2016	CA NO.12345/2016 SLP(C)...CC 20814/2016	UNION OF INDIA & ORS.	M/S. RAJINDER ARORA AND ORS.	HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-12678-2016 DT. 30-06-2016	276/183/2016-CX.8A	THE ISSUE INVOLVED IN THE CASE IS WHETHER SHOW CAUSE NOTICE WAS ISSUE BY EOMPETENT OFFICER PROPER OFFICER WHETHER SCN AND ADJUDICATION ORDER AS WELL AS THE CONSWQUENTIAL RECOVERY PROCEEDINGS ARE RENDERED NONEST AND VOID ABINATION ON THE VICE OF JURISDICTION. WHETHER HIGH COURT IS CORRECT IN DIRECTING REFUND ALONG WITH INTEREST, THE AMOUNT OF RS. 60 LACKS. TAKEN FROM PETITIONERS BEFORE THE HIGH COURT.	NA	NA	22.01.2026	07--11.20	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
42	AMRITSAR	P	C	NA	13726/2017	2017	CA NO. 6127/2019 SLP (C) NO. 14355/2017	M/S. GODREJ AND BOYCE MANUFACTURING CO LTD.	UNION OF INDIA AND ANR.	HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-4143-2017 03-03-2017	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	22.01.2026	07--11.23	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF AS INFRACTUOUS
43	NOIDA	P	E	NA	15842/2017	2017	CA NO.8752/2017	KISHORE RATILAL DHAKAN AND ORS	UNION OF INDIA AND ORS.	HIGH COURT OF DELHI AT NEW DELHI WPC-346-2017 24-04-2017	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	22.01.2026	07--11.24	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
44	TUGLAKABAD, ICD NEW DELHI	P	C	NA	442/2018	2018	CA NO.6143/2019 SLP (C) NO.859/2018	MOHAMMED IRFAN MUNSHI	UNION OF INDIA AND ORS.	HIGH COURT OF DELHI AT NEW DELHI WPC-10466-2017 24-11-2017	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	22.01.2026	07--11.26	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
45	ICD TUGHLAKABAD IMPORT DELHI	P	C	NA	47778/2018	2018	CA NO.6248/2019 SLP (C) NO. 4940/2019	M/S. NOVUS INTERNATIONAL	COMMISSIONER OF CUSTOM	HIGH COURT OF DELHI AT NEW DELHI CUSAA-244-2018 19-11-2018	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	22.01.2026	07--11.28	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
46	JAIPUR	P	C	NA	12724/2019	2019	CA NO.6156/2019 SLP (C) NO. 9584/2019	M/S. SHREE KISHNA PAPER MILLS AND INDUSTRIES	CC, PREV,JAIPUR	HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCWP-5126-2019 12-03-2019	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NAN	NA	22.01.2026	07--11.29	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
47	ICD TUGHLAKABAD IMPORT DELHI	D	C	NA	24613/2016	2016	CA NO. 6160/2019 SLP (C) 23052/2016	UNION OF INDIA & ORS.	M/S. RAJESH TRIPATHI	HIGH COURT OF DELHI AT NEW DELHI WPC-563-2016 DT. 03-05-2016	NA	NA	NA	NA	22.01.2026	07--11.3	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
48	DELHI ICD	P	C	NA	29799/2019	2019	CA NO.7292/2019	BOMBAY RUBBER INDUSTRIES LTD	COMMISSIONER OF CUSTOMS (IMPORT) ICD TUGLAKHABAD NEW DELHI	DELHI HIGH COURT OF DELHI AT NEW DELHI CUSAA-62-2019 13-02-2019	NA	NA	NA	FOR ADMISSION and I.R. and IA No.133399/2019- CONDONATION OF DELAY IN FILING	22.01.2026	07--11.30	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
49	LUDHIANA	D	E	NA	1263/2022	2022	CA NO.10823/2024 SLP (C) NO.2504/2022	UNION OF INDIA AND ORS	M/S STEELMAN INDUSTRIES	PUNJAB HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-11287-2015 04-08-2021	NA	NA	NA	FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA No. 2305/2022 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA No. 2305/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 2305/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	22.01.2026	07--11.33	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
50	AMRITSAR (PREV)	D	C	NA	1268/2022	2022	CA NO.10873/2024 SLP (C) NO.1513/2022	UNION OF INDIA AND ANR.	GODREJ AND BOYCE MANUFACTURING CO. LTD.	PUNJAB HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH CWP-19871-2020 19-04-2021	NA	NA	NA	IA NO.133499/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.13846/2022- PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	22.01.2026	07--11.34	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

**LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF JANUARY, 2026
(DECIDED CASES)**

LIST-IA

S.NO	COMMISSIONERAT E	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
51	DELHI	D	C	NA	7545/2022	2022	CA NO.2367-2368/2022	COMMISSIONER OF CUSTOM (IMPORT)	M/S SCHWEITZER ENGINEERING LABORATORIES PVT. LTD.	DELHI CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL CUSA-51570-2019 15-11-2021	NA	NA	NA	IA FOR STAY APPLICATION ON IA 43423/2022 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 43424/2022 IA No. 43424/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT IA No. 43423/2022 - STAY APPLICATION	22.01.2026	07--11.35	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
52	NANHAVA SHEVA RAIGAD	D	C	NA	8775/2022	2022	CA NO.10819/2024 SLP (C) NO.8416/2022	UNION OF INDIA AND ORS.	KITCHEN ESSENTIALS AND ORS.	MAHARASHTRA HIGH COURT OF JUDICATURE AT BOMBAY WP-5154-2021 26-10-2021	NA	NA	NA	ALONG WITH ITEM NO. 14 I.E. C.A. No. 6142/2019]..... FOR ADMISSION and I.R. and IA No.68117/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.36	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
53	KOLKATA CUSTOMS	D	C	NA	14778/2022	2022	CA NO.4566/2022	COMMISSIONER OF CUSTOMS (AIRPORT AND ADMINISTRATION)	M/S STERLING META PLAST INDIA PRIVATE LIMITED	WEST BENGAL CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, Kolkata CUSTA-75677-2020 28-10-2021	NA	NA	NA	NA	22.01.2026	07--11.37	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
54	KOLKATA PORT	D	C	NA	17362/2022	2022	CA NO.4559/2022	COMMISSIONER OF CUSTOMS (PORT) KOLKATA	M/S BERIWALA IMPEX PVT. LTD.	WEST BENGAL CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST REGIONAL BENCH: KOLKATA CA-75015-2015 23-02-2022	NA	NA	NA	NA	22.01.2026	07--11.38	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
55	DRI / CUSTOMS MUMBAI	D	C	NA	19750/2022	2022	CA NO.15126/2024 SLP (C) NO.12970/2022	ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF REVENUE INTELLIGENCE AND ORS.	M/S UNIVERSAL IMPEX AND ANR	RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR DBCWP-6443-2020 06-01-2022	NA	NA	NA	FOR ADMISSION	22.01.2026	07--11.39	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
56	ICD TUGHLAKABAD IMPORT DELHI	D	C	NA	25389/2016	2016	CA NO. 6159/2019 SLP (C) NO. 23770/2016	UNION OF INDIA & ORS.	M/S. DIVYA ELECTRONICS	HIGH COURT OF DELHI AT NEW DELHI WP-11854-2015 DT. 03-05-2016	NA	NA	NA	NA	22.01.2026	07--11.4	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
57	ICD TUGHLAKABAD IMPORT DELHI	P	C	NA	19978/2022	2022	WP (C) NO. 501/2022	M/S EASTRON OVERSEAS INC.	UNION OF INDIA	NA	NA	0401-Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulation	NA	FOR ADMISSION	22.01.2026	07--11.40	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
58	ICD TUGHLAKABAD IMPORT DELHI	P	C	NA	20198/2022	2022	WP (C) NO. 499/2022	M/S PROTONIX FORTUNER INDIA PVT. LTD.	UNION OF INDIA	NA	NA	0401-Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulation	NA	FOR ADMISSION	22.01.2026	07--11.41	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
59	DRI HQ	P	C	NA	20199/2022	2022	WP (C) NO. 502/2022	K.S.TRADERS	UNION OF INDIA	NA	NA	0428-Indirect Taxes Matters : Others	NA	FOR ADMISSION	22.01.2026	07--11.42	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
60	ICD TUGHLAKABAD IMPORT DELHI	P	C	NA	20200/2022	2022	WP (C) NO. 504/2022	DIVYA ELECTRONICS	UOI	NA	NA	0428-Indirect Taxes Matters : Others	NA	FOR ADMISSION	22.01.2026	07--11.43	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
61	COMMISSIONER OF CUSTOM (PREV) NEW CUSTOM ,NEW DELHI ,	P	C	NA	20350/2022	2022	WP (C) NO. 522/2022	DHIRENDRA KUMAR CHAND	UNION OF INDIA	NA	NA	0401-Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulation	NA	FOR ADMISSION	22.01.2026	07--11.44	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
62	NA	P	C	NA	20386/2022	2022	WP (C) NO. 507/2022	SHREE KRISHNA PAPER MILLS AND INDUSTRIES LTD.	UNION OF INDIA	NA	NA	0428-Indirect Taxes Matters : Others	NA	FOR ADMISSION	22.01.2026	07--11.45	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
63	COMMISSIONER OF CUSTOMS (IMPORT AND GENERAL) DELHI	P	C	NA	20505/2022	2022	WP (C) NO. 526/2022	M/S. DAIKIN AIRCONDITIONING INDIA PVT. LTD	UNION OF INDIA	NA	NA	0428-Indirect Taxes Matters : Others	NA	FOR ADMISSION	22.01.2026	07--11.46	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

**LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF JANUARY, 2026
(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
64	ICD TUGHLAKABAD IMPORT DELHI	P	C	NA	20576/2022	2022	WP (C) NO. 534/2022	ASPAM PETROCHEM PVT. LTD	UNION OF INDIA	NA	NA	0428-Indirect Taxes Matters : Others	NA	FOR ADMISSION	22.01.2026	07--11.47	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
65	NA	P	C	NA	20745/2022	2022	WP (C) NO. 537/2022	M/S. YAKULT DANONE INDIA PVT. LTD.	UNION OF INDIA	NA	NA	0428-Indirect Taxes Matters : Others	NA	FOR ADMISSION	22.01.2026	07--11.48	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
66	DGGI	P	E	NA	21044/2022	2022	WP (C) NO.548/2022	M/S GODREJ AND BOYCE MANUFACTURING CO. LTD.	UNION OF INDIA AND ORS.	NA	NA	NA	NA	NA	22.01.2026	07--11.49	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
67	ICD TUGHLAKABAD IMPORT DELHI	D	C	NA	25392/2016	2016	CA NO. 6157/2019 SLP(C) NO. 23925/2016 CC 23925/2016	UNION OF INDIA & ORS.	M/S. EASTRON OVERSEAS INC.	HIGH COURT OF DELHI AT NEW DELHI WPC-11853-2015 DT. 03-05-2016	NA	NA	NA	NA	22.01.2026	07--11.5	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
68	CUSTOMS (PREVENTIVE)	P	C	NA	21242/2022	2022	WP (C) NO.575/2022	M/S RUSHU INTER TRADE	UNION OF INDIA	NA	NA	NA	NA	NA	22.01.2026	07--11.50	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
69	DELHI CUSTOMS	P	C	NA	21573/2022	2022	W.P. (C) NO.572/2022	M/S SONY INDIA PVT. LTD.	UNION OF INDIA AND ANR.	NA	NA	NA	NA	NA	22.01.2026	07--11.51	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
70	DELHI CUSTOMS	P	C	NA	21578/2022	2022	W.P. (C) NO.571/2022	M/S NIKON INDIA PVT. LTD.	UNION OF INDIA AND ANR.	NA	NA	NA	NA	NA	22.01.2026	07--11.52	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
71	CUSTOMS (IMPORT AND GENERAL)	P	C	NA	21703/2022	2022	WP (C) NO.566/2022	VODAFONE IDEA LIMITED	UNION OF INDIA	NA	NA	NA	NA	NA	22.01.2026	07--11.53	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
72	CUSTOMS (IMPORT AND GENERAL)	P	C	NA	21716/2022	2022	WP (C) NO.568/2022	M/S AGRO TECH FOODS LTD.	UNION OF INDIA	NA	NA	NA	NA	NA	22.01.2026	07--11.54	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
73	TUTICORIN CUSTOM	D	C	NA	23364/2022	2022	CA NO.10698/2024	THE COMMISSIONER OF CUSTOMS AND ANR.	M/S TARGET LUBRICANTS PVT. LTD.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS AT MADURAI WPMD-8579-2021 30-09-2021	NA	NA	NA	NA	22.01.2026	07--11.55	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
74	TUTICORIN	D	C	NA	23918/2022	2022	CA NO.10693/2024	THE COMMISSIONER OF CUSTOMS AND ANR.	M/S TARGET LUBRICANTS PVT. LTD.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS AT MADURAI WPMD-8581-2021 30-09-2021	NA	NA	NA	FOR ADMISSION and I.R. and IA No.117261/2022- CONDONATION OF DELAY IN FILING and IA No.117265/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.56	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
75	CHENNAI DRI / AHMEDABAD CUSTOMS	D	C	NA	24575/2022	2022	CA NO.10782/2024	UNION OF INDIA AND ORS.	M/S AZTEC FLUIDS AND MACHINERY PVT. LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-5562-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.136519/2022- CONDONATION OF DELAY IN FILING and IA No.136520/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.57	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
76	JAMNAGAR (PREV)	D	C	NA	24663/2022	2022	CA NO.10752/2024	UNION OF INDIA AND ORS.	M/S ASAHI INDIA GLASS LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-10245-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.124417/2022- CONDONATION OF DELAY IN FILING and IA No.124418/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.58	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

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77	TUTICORIN CUSTOM	D	C	NA	24668/2022	2022	CA NO.10697/2024 SLP (C) NO.17947/2022	THE COMMISSIONER OF CUSTOMS AND ANR.	M/S TARGET LUBRICANTS PVT. LTD.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS AT MADURAI WPMMD-8579-2021 30-09-2021	NA	NA	NA	NA	22.01.2026	07--11.59	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
78	ICD TUGHLAKABAD IMPORT DELHI	D	C	NA	25393/2016	2016	CA NO. 6158/2019 SLP (C) NO. 23920/2016	UNION OF INDIA & ORS.	M/S. J.R. INTERNATIONAL	HIGH COURT OF DELHI AT NEW DELHI WPC-11041-2015 DT. 03-05-2016	NA	NA	NA	NA	22.01.2026	07--11.6	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
79	LUDHIANA DRI	D	O	NA	26906/2022	2022	CA NO.10753/2024	UNION OF INDIA AND ORS.	MESSRS VIMLON DYEING AND PRINTING MILLS PVT. LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6878-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.142148/2022- CONDONATION OF DELAY IN FILING and IA No.142149/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.60	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
80	LUDHIANA DRI	D	O	NA	26909/2022	2022	CA NO.10754/2024	UNION OF INDIA AND ORS.	M/S GOPI KNITTING PRIVATE LIMITED AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6877-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.142135/2022- CONDONATION OF DELAY IN FILING and IA No.142136/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.61	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
81	MUNDRA PORT	D	C	NA	28722/2022	2022	CA NO.10784/2024	UNION OF INDIA AND ORS.	M/S MAYANK GRANITES AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6300-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.62	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
82	KOCHI CUSTOMS	D	C	NA	28727/2022	2022	CA NO.10755/2024	UNION OF INDIA AND ORS.	M/S GURUKRUPA CERAMICA AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-5340-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.144561/2022- CONDONATION OF DELAY IN FILING and IA No.144562/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.63	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
83	CHENNAI DRI	D	O	NA	28731/2022	2022	CA NO.10712/2024	THE ADDITIONAL DIRECTOR GENERAL DRI AND ORS.	M/S ALSTOM TRANSPORT INDIA LTD.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-19919-2021 25-10-2021	NA	NA	NA	NA	22.01.2026	07--11.64	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
84	LUDHIANA DRI	D	O	NA	28733/2022	2022	CA NO.10756/2024	UNION OF INDIA AND ORS.	M/S V F YARNS	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-15324-2021 01-04-2022	NA	NA	NA	IA No.138502/2022- CONDONATION OF DELAY IN FILING and IA No.138503/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.65	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
85	DRI AHMEDABAD/ NHAVA SHEVA -III	D	C	NA	28803/2022	2022	CA NO.10757/2024	UNION OF INDIA AND ORS.	M/S SISAI FIBRES PRIVATE LIMITED AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-13381-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.66	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
86	DRICHENNAI	D	C	NA	30193/2022	2022	CA NO.10710-10711/2024	THE COMMISSIONER OF CUSTOMS AND ORS.	P. BANUMATHY AND ANR.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-13263-2021 25-10-2021	NA	NA	NA	IA No.200399/2022- CONDONATION OF DELAY IN FILING and IA No.200401/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.200400/2022- CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS	22.01.2026	07--11.67	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

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87	DRI AHMEDABAD/ NHAVA SHEVA -I	D	C	NA	30311/2022	2022	CA NO.10785/2024	UNION OF INDIA AND ORS.	M/S REXTONE INDUSTRIES LIMITED AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-10336-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.68	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
88	DRI AHMEDABAD	D	O	NA	30440/2022	2022	CA NO.10758/2024	UNION OF INDIA AND ORS.	M/S INDO BORAX AND CHEMICALS LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6687-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.194950/2022- CONDONATION OF DELAY IN FILING and IA No.194952/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.194951/2022- CONDONATION OF DELAY IN RE-FILING / CURING THE DEFECTS	22.01.2026	07--11.69	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
89	DELHI	D	C	NA	25811/2016	2016	CA NO.9313/2016 SLP(C)...CC 16419/2016	UNION OF INDIA & ORS.	M/S. GODREJ BOYCE MANUFACTURING CO. LTD.	HIGH COURT OF DELHI AT NEW DELHI WPC-4162-2015 DT. 03-05-2016	NA	Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	NA	22.01.2026	07--11.7	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF AS INFRACTUOUS
90	NHAVA SHEVA	D	C	NA	30441/2022	2022	CA NO.10759/2024	UNION OF INDIA AND ORS.	M/S RAMROOP KNIT FAB WORKS	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-14889-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.70	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
91	AHMEDABAD DRI	D	O	NA	30445/2022	2022	CA NO.10760/2024	UNION OF INDIA AND ORS.	M/S MAYURES GRAMI MARMO PVT. LTD. AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6037-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.71	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
92	DRI BANGALORE ZONAL UNIT	D	C	NA	30797/2022	2022	CA NO.10709/2024	THE ADDITIONAL DIRECTOR GENERAL (ADJUDICATION) AND ORS	M/S. SUN DIRECT TV PRIVATE LIMITED	HIGH COURT OF JUDICATURE AT MADRAS WP-8665-2021 25-10-2021	NA	0401-Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	IA No.179011/2022- CONDONATION OF DELAY IN FILING and IA No.179013/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.72	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
93	DRI LUDHIANA	D	C	NA	30891/2022	2022	CA NO.10761/2024	UNION OF INDIA AND ORS.	M/S. PARTH KINTEX PRIVATE LIMITED AND ANR.	HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6874-2021 01-04-2022	NA	0401-Indirect Taxes Matters : Interpretation of the Customs Act, Rules & Regulations	NA	FOR ADMISSION and I.R. and IA No.160509/2022- CONDONATION OF DELAY IN FILING and IA No.160511/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.73	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
94	LUDHIANA DRI	D	O	NA	30905/2022	2022	CA NO.10788/2024	UNION OF INDIA AND ORS.	M/S GOPINATH KNITFAB PRIVATE LIMITED AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-8465-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.74	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
95	DRI AHMEDABAD	D	E	NA	30950/2022	2022	CA NO.10707-10708/2024	PRINCIPAL DIRECTOR GENERAL OF REVENUE INTELLIGENCE AND ORS.	M/S GOLD MARINE EXPORTS PRIVATE LIMITED	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-9324-2021 25-10-2021	NA	NA	NA	NA	22.01.2026	07--11.75	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
96	DRI AHMEDABAD / CUSTOMS AHMEDABAD	D	C	NA	30951/2022	2022	CA NO.10762/2024	THE PRINCIPAL COMMISSIONER OF CUSTOMS AND ORS.	CHINMAY MEHULBHAI ANAND	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6012-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.76	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
97	NHAVA SHEVA	D	C	NA	31336/2022	2022	CA NO.10763/2024	UNION OF INDIA AND ORS.	M/S SHIVANI EXPORTS	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6657-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.77	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
98	AHMEDABAD	D	E	NA	31342/2022	2022	CA NO.10764/2024	UNION OF INDIA AND ORS.	M/S ASIAN GRANITO INDIA LTD. AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6390-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.78	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

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99	LUDHIANA DRI	D	O	NA	31349/2022	2022	CA NO.10765/2024	UNION OF INDIA AND ORS.	M/S ANAYAA KNITWELL	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-14774-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.79	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
100	ICD TUGHLAKABAD IMPORT DELHI	D	C	NA	25813/2016	2016	CA NO. 6153/2019 SLP(C) NO.24752/2016 CC 15308/2016	UNION OF INDIA & ORS.	M/S. MANOJ SABOO @ MANOJ MAHESHWARI	HIGH COURT OF DELHI AT NEW DELHI WPC-5191-2015 DT. 03-05-2016	NA	NA	NA	NA	22.01.2026	07--11.8	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
101	JAIPUR CUSTOMS PREVENTIVE	D	C	NA	33597/2022	2022	CA NO.15128/2024	ADDITIONAL COMMISSIONER CUSTOMS (PREVENTIVE)	DEEPAK AGARWAL AND ORS.	RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCWP-5981-2021 09-02-2022	NA	NA	NA	NA	22.01.2026	07--11.80	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
102	DRI LUDHIANA/ NHAVA SHEVA	D	C	NA	33601/2022	2022	CA NO.10781/2024	UNION OF INDIA AND ORS.	M/S MARUTI KNIT TEX AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6792-2021 01-04-2022	NA	NA	NA	[TO BE TAKEN UP ALONG WITH ITEM NO. 21 I.E. Diary No. 33934/2022.]..... IA No.178100/2022- CONDONATION OF DELAY IN FILING and IA No.178102/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.81	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
103	DRI LUDHIANA	D	O	NA	33722/2022	2022	CA NO.10786/2024	UNION OF INDIA AND ORS.	M/S SURESH KNIT FAB AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6876-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.82	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
104	DRI LUDHIANA	D	O	NA	33738/2022	2022	CA NO.10766/2024	UNION OF INDIA AND ORS.	M/S KRISHNA FASHIONS	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-14735-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.83	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
105	DRI AHMEDABAD	D	O	NA	33740/2022	2022	CA NO.10767/2024	UNION OF INDIA AND ORS.	M/S PNP POLYMERS PVT. LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-13417-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.201051/2022- CONDONATION OF DELAY IN FILING and IA No.201052/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.201052/2022- CONDONATION OF DELAY IN RE-FILING / CURING THE DEFECTS	22.01.2026	07--11.84	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
106	MUNDRA PORT	D	C	NA	33819/2022	2022	CA NO.10768/2024	UNION OF INDIA AND ORS.	M/S KAUSHIK GRANITES PVT. LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6361-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.85	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
107	DRI LUDHIANA	D	C	NA	33930/2022	2022	CA NO.10769/2024	UNION OF INDIA AND ORS.	M/S RICHLINK CREATIONS PVT LTD AND ANR.	HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6770-2021 01-04-2022	NA	0402-Indirect Taxes Matters : Interpretation of exemption notification under Customs Act	NA	IA No.178620/2022- CONDONATION OF DELAY IN FILING and IA No.178621/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.86	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
108	DRI LUDHIANA/ NHAVA SHEVA	D	C	NA	33934/2022	2022	CA NO.10787/2024	UNION OF INDIA AND ORS.	M/S GOVINDAM KNIT FAB AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6875-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.192184/2022- CONDONATION OF DELAY IN FILING and IA No.192185/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.87	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
109	MUNDRA PORT	D	C	NA	34094/2022	2022	CA NO.10770/2024	UNION OF INDIA AND ORS.	M/S ABS INTERNATIONALS AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6828-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.88	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF

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110	KANDLA CUSTOMS	D	C	NA	34099/2022	2022	CA NO.10771/2024	COMMISSIONER OF CUSTOMS KANDLA	M/S ADANI ENTERPRISES LTD.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD TA-2591-2010 09-06-2022	NA	NA	NA	NA	22.01.2026	07--11.89	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
111	DELHI, EXPORT	D	C	NA	26404/2016	2016	CA NO. 9315/2016	UNION OF INDIA & ORS.	M/S. K.S. TRADERS	HIGH COURT OF DELHI AT NEW DELHI WPC-211-2014 03-05-2016	276/142/2016-CX.8A	ISSUE INVOLVED IN THIS CASE IS WHETHER HIGH COURT OF DELHI IS JUSTIFIED IN PRONOUNCING THAT SECTION 28(ii) OF CUSTOMS ACT, 1962 CANNOT VALIDATE SCNS OR PROCEEDINGS PURSUANT TO THE PERIOD PRIOR 8TH APRIL 2011.	769207239	NA	22.01.2026	07--11.9	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
112	KOLKATA CUSTOMS	D	C	NA	34103/2022	2022	CA NO.34103/2024	UNION OF INDIA AND ORS.	SRI SAI VISHWAS POLYMERS	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-6361-2021 01-04-2022	NA	NA	NA	NA	22.01.2026	07--11.90	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
113	DRI AHMEDABAD	D	E	NA	38700/2022	2022	CA NO.10774/2024	UNION OF INDIA AND ORS.	M/S SARLA PERFORMANCE FIBER LTD. AND ANR.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-10806-2021 01-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.194790/2022- CONDONATION OF DELAY IN FILING and IA No.194792/2022- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.91	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
114	JAIPUR CUSTOMS	D	C	NA	10005/2023	2023	CA NO.10854/2024	THE ADDITIONAL COMMISSIONER OF CUSTOMS (PREVENTIVE)	DEEPAK AGARWAL AND ORS.	RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCWP-5984-2021 09-02-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.72327/2023- CONDONATION OF DELAY IN FILING and IA No.72329/2023- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	22.01.2026	07--11.92	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
115	DELHI CUSTOMS	P	C	NA	21715/2022	2022	W.P. (C) NO.637/2022	M/S CANON INDIA PVT. LTD.	UNION OF INDIA AND ANR.	NA	NA	NA	NA	NA	22.01.2026	07--11.94	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
116	CHENNAI CUSTOMS IMPORT/ DRI HYDERABAD	D	C	NA	30500/2022	2022	CA NO.10706/2024	COMMISSIONER OF CUSTOMS (IMPORTS) AND ANR.	M/S HYDROMET (INDIA) LTD.	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-9878-2021 25-10-2021	NA	NA	NA	NA	22.01.2026	07--11.95	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
117	CHENNAI DRI	D	O	NA	30508/2022	2022	CA NO.10705/2024	UNION OF INDIA AND ORS.	M/S TVS MOTOR COMPANY LIMITED	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-14214-2021 25-10-2021	NA	NA	NA	NA	22.01.2026	07--11.96	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
118	JAIPUR CUSTOMS PREVENTIVE	D	C	NA	30895/2022	2022	CA NO.15127/2024	THE JOINT COMMISSIONER OF CUSTOMS (PREVENTIVE)	M/S FAIRDEAL SHIPPING AGENCY PVT. LTD. AND ORS.	RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR DBCWP-5928-2021 09-02-2022	NA	NA	NA	NA	22.01.2026	07--11.97	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
119	CHENNAI CUSTOMS- III	D	C	NA	31339/2022	2022	CA NO.10699-10704/2024	THE ADDITIONAL COMMISSIONER OF CUSTOMS (GR.3) CHENNAI-II AND ANR.	M/S NOVEL IMPEX	TAMIL NADU HIGH COURT OF JUDICATURE AT MADRAS WP-34811-2019 25-10-2021	NA	NA	NA	NA	22.01.2026	07--11.98	R. VENKATARAMANI/ TUSHAR MEHTA/ RUPESH KUMAR/ ARIJIT PRASAD/ NISHA BAGCHI/	DISPOSED OFF
120	DELHI CUSTOMS AIRPORT & GENERAL	D	C	NA	72816/2025	2025	SLP(C) No.2468/2026	COMMISSIONER OF CUSTOMS	JASVINDER KAUR	DELHI High Court of Delhi at New Delhi WPC-5461-2025 19-09-2025	NA	NA	NA	FOR ADMISSION	23.01.2026	05--11	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ UDIT DEDHIYA/ (D) ASHWANI BHARDWAJ	DISMISSED
121	SALEM CGST	D	E	NA	25324/2025	2025	MA NO.141/2026	THE COMMISSIONER OF CENTRAL EXCISE CHENNAI II	M/S TITAN COMPANY LTD.	Supreme Court Delhi at New Delhi SC-1232-2016 29-07-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING. IA FOR RESTORATION	23.01.2026	06--02	N.VENKATARAMAN/ V.C.BHARATHI/ ARKAJ KUMAR/ B.K.SATIJA/ RAMAN YADAV	DELAY CONDONED. MA DISPOSED OFF. SLP IS RESTORED TO ITS ORIGINAL NUMBER
122	CHENNAI OUTER	D	E	NA	69675/2025	2025	NA	COMMISSIONER OF GST AND CENTRAL EXCISE	M/S APOLLO TYRES LTD.	TAMIL NADU Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench EA-40616-2023 13-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFILING/ CURING THE DEFECTS	23.01.2026	06--07	N.VENKATARAMAN/ V.C.BHARATHI/ PRANJAL SINGH/ MADHAV SINHAL	DELAY CONDONED. DISMISSED
123	COCHIN	P	E	NA	68570/2025	2025	SLP(C) No.37097-37098/2025	T.K. NAVAS	COMMISSIONER OF GOODS AND SERVICE TAXES	KERALA High Court of Kerala at Ernakulam WA-1909-2025 23-09-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	23.01.2026	05--06	NA	DISMISSED

**LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF JANUARY, 2026
(DECIDED CASES)**

LIST-IA

S.NO	COMMISSIONERATE	FIL.	CAT.	GST UIN	CASE DIARY NO.	YEAR	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	CESTAT / HC ORDER NO.	BOARD'S REF. NO.	ISSUE INVOLVED	REVENUE INVOLVED (in CRORE)	CAUSE LIST/ TERMINAL LIST - REMARKS	DATE LAST LISTED (MM-DD-YY)	COURT NO. ITEM NO.	ADVOCATE	REMARKS
124	MUNDRA CUSTOMS	D	C	NA	61814/2025	2025	MA NO.154/2026	COMMISSIONER OF CUSTOMS MUNDRA	M/S SHAH FOILS LTD.	Supreme Court DELHI Delhi AC-3123-2025 24-02-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY. IA FOR RESTORATION	27.01.2026	11--06	N.VENKATARAMAN/ SEEMA BENGANI/ V.C.BHARATHI/ PRIYANKA DAS/ PRERNA DHAL	DELAY CONDONED. MA ALLOWED. CA RESTORED.
125	DRI AHMEDABAD	P	C	NA	4509/2026	2026	SLP(CrI) No.1453/2026	MAHMAD RIZVANBHAI AIYUBBHAI LIMBADA	DIRECTORATE OF REVENUE INTELLIGENCE	GUJARAT High Court of Gujarat at Ahmedabad CRLMA-18593-2025 19-01-2026	NA	NA	NA	IA FOR EXEMPTION FOR FILING C/C OF THE IMPUGNED JUDGMENT	27.01.2026	11--69	NA	DISMISSED
126	BANGALORE EAST	D	E	NA	66726/2025	2025	NA	THE COMMISSIONER OF SERVICE TAX II	INDIAN INSTITUTE OF MANAGEMENT	KARNATAKA Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore STA-21125-2017 30-04-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	27.01.2026	14--06	N.VENKATARAMAN/ PADMESH MISHRA/ PRASHANT SINGH-A/ AMIT SHARMA-B/ (D) PIYUSH BERIWAL	DISMISSED ON THE GROUND OF DELAY
127	DRI HYDERABAD	D	E	NA	11987/2025	2025	SLP (CRL) NO.10267/2025	THE SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF REVENUE INTELLIGENCE	EEPU RAMANA AND ANR.	ANDHRA PRADESH High Court of Andhra Pradesh at Amravati CRP-5439-2024 01-10-2024	NA	NA	NA	NA	28.01.2026	08--01	S.DWARAKANATH/ AKSHAY AMRITANSHU/ SUDHAKAR KULWANT	DISMISSED
128	AMRITSAR, (PREV)	D	C	NA	1915/2009	2009	CRL. A. NO. 827/2010	M/S. BAGICHA SINGH & ANR.	STATE OF PUNJAB & ANR.	CESTAT ORDER NO. 40781-40846/2015 DATED 10.07.2015	NA	Whether the Hon'ble High Court was correct in following the judgment and order dated 28.12.2012 passed in Tax Appeal No. 1153/2011 in case of M/s Prayagraj Dyeing & Printing Mills Pvt. Ltd. and wherein it was held that there was no case of reopening of the transaction after the period of limitation?	NA	[TO BE LISTED BELOW SLP (CRL.) NO. 1202/2017]	28.01.2026	08--102	N.VENKATARAMAN/HARI SH PANDEY/RANJANA NARAYAN/ AKSHAY AMRITANSHU/CHITVAN SINGHAL/ RAMAN YADAV	DISMISSED
129	MUMBAI	P	E	NA	1276/2026	2026	SLP (C) NO.3185/2026	ANI TECHNOLOGIES PRIVATE LIMITED	THE UNION OF INDIA AND ANR.	MAHARASHTRA High Court of Judicature at Bombay WPL-18561-2025 10-10-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	29.01.2026	01--10	NA	DISMISSED
130	VADODARA II	D	E	NA	30891/2010	2010	CA NO.8394/2011 SLP(C) NO. 31305/2010 CC NO. 16166/2010	COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS, SURAT II	M/S. S.M. PAREEK	HC ORDER DATED. 04.02.2010 OF GUJARAT HIGH COURT IN APPEALS NO. 221/09 222/10 223/10	NA	WHETHER THE CESTAT WHILE TAKING AVIEW DIFFERENT FROM THAT OF THE ADJUDICATING AUTHORITY SHOLD GIVE REASON TO SUPPORT ITS VIEW ALSO TO INDICATE RESASON AS TO BY THE VIEW EXPRESS BY THE LOWER AUTHORITY	NA	NA	29.01.2026	07--107	N.VENKATARAMAN/ARLIJ T PRASAD/ B.SUNITA RAO/UDAI KHANNA/ SARTHAK KAROL/ NEELAKSHI BHADURIA	DISMISSED ON GROUND OF LOW TAX EFFECT
131	VADODARA II	D	E	NA	30894/2010	2010	CA NO.8396/2011 SLP(C) NO. 31308/2010 CC NO. 16608/2010	THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS SURAT II	M/S. YOGESH MEHRA	HC ORDER DT. 09/09/2010 IN WP NO. 2696/2010	NA	WHETHER THE CESTAT WHILE TAKING AVIEW DIFFERENT FROM THAT OF THE ADJUDICATING AUTHORITY SHOLD GIVE REASON TO SUPPORT ITS VIEW ALSO TO INDICATE RESASON AS TO BY THE VIEW EXPRESS BY THE LOWER AUTHORITY	NA	NA	29.01.2026	07--107.1	N.VENKATARAMAN/ARLIJ T PRASAD/ B.SUNITA RAO/UDAI KHANNA/ SARTHAK KAROL/ NEELAKSHI BHADURIA	DISMISSED ON GROUND OF LOW TAX EFFECT
132	TUTICORIN CUSTOMS	D	E	NA	72815/2025	2025	NA	THE COMMISSIONER OF CUSTOMS AND ORS.	KNOWLEDGE INFRASTRUCTURE SYSTEMS PRIVATE LIMITED	TAMIL NADU High Court of Judicature at Madras at Madurai WAMD-1436-2023 27-06-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	30.01.2026	06--35	N.VENKATARAMAN/ NAVANJAY MAHAPATARA/ SARTHAK KAROL/ NEELAKSHI BHADUARIA/ (D) SNEHASHISH MUKHERJI	DELAY CONDONED AND DISMISSED Not inclined to interfere with the impugned order, Accordingly dismissed.
133	DELHI ACC EXPORT	D	C	NA	1037/2026	2026	NA	UNION OF INDIA AND ORS.	M/S AVIK TELEVENTURES PVT. LTD.	DELHI High Court of Delhi at New Delhi WPC(C)-7489-2025 27-05-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	30.01.2026	07--09	N.VENKATARAMAN/ ANMOL CHANDAN/ ISHAAN SHARMA/ AMIT SHARMA-B/ (D) AJAY KUMAR PANDEY	DELAY CONDONED AND DISMISSED Not inclined to interfere with the impugned order, Accordingly dismissed.
134	DGGI DELHI	P	E	NA	3275/2026	2026	SLP (C) NO.3361/2026	MANPAR EXIM INC	ADDITIONAL DIRECTOR DIRECTORATE GENERAL OF GST INTELLIGENCE	DELHI High Court of Delhi at New Delhi WPC-18204-2025 01-12-2025	NA	NA	NA	FOR ADMISSION	30.01.2026	07--12	NA	DISMISSED
135	CHENNAI (IMPORT) CUSTOMS	D	C	NA	165/2025	2025	NA	UNION OF INDIA AND ANR.	WARDHA SOLAR (MAHARASHTRA) PRIVATE LIMITED	TAMIL NADU High Court of Judicature at Madras WP-15490-2020 22-06-2021	NA	NA	NA	FOR ADMISSION AND IR	30.01.2026	12--01	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ SARTHAK KAROL/ PADMESH MISHRA/ (D) AKSHAY AMRITANSHU	DISMISSED
136	AURANGABAD CGST	P	E	NA	56/2026	2026	SLP (C) NO.3332/2026	M/S. SUMAN CONSTRUCTION	UNION OF INDIA	MAHARASHTRA High Court of Judicature at Bombay at Aurangabad WP-6467-2025 14-11-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	30.01.2026	12--14	NA	DISMISSED
137	DRI VARANASI	P	C	NA	70667/2025	2025	SLP (CRL) NO.971/2026	SAURAV BHARDWAJ	THE STATE OF UTTAR PRADESH	UTTAR PRADESH High Court of Judicature at Allahabad CRMBA-33223-2024 27-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	30.01.2026	13--16	NA	LEAVE GRANTED AND ALLOWED