

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF FEBRUARY, 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	MUMBAI	P	C	NA	1241/2026	2026	SLP(C) No.3928/2026	GAUTAM SURESHBHAI PATEL	THE UNION OF INDIA	MAHARASHTRA High Court of Judicature at Bombay WP-2151-2025 02-12-2025	NA	NA	NA	NA	02.02.2026	08--10	NA	DISMISSED
2	NHAVA SHEVA	D	C	NA	65510/2025	2025	NA	UNION OF INDIA AND ORS.	VYOM DIPESH RAICHANNA	MAHARASHTRA High Court of Judicature at Bombay WP-4370-2025 23-06-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	02.02.2026	12--44	N.VENKATARAMAN/ NISHA BAGCHI/ UDAI KHANNA/ GAJRAANG BHUSHAN/ (D) SANTOSH KUMAR	DELAY CONDONED AND DISMISSED
3	DRI MUMBAI	P	C	NA	71451/2025	2025	SLP (CRL) NO.20596/2025	RAIS BABBOO MIRZA	STATE OF MAHARASHTRA & ANR.	MAHARASHTRA High Court of Judicature at Bombay BA-322-2025 10-10-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	04.02.2026	02--13	NA	DISMISSED
4	CHENNAI AIRPORT CUSTOMS	P	C	NA	63855/2025	2025	SLP (CRL) NO.18886/2025	REGINAMARY CHELLAMANI	STATE REP BY SUPERINTENDENT OF CUSTOMS	TAMIL NADU High Court of Judicature at Madras CRL0P-7857-2025 24-07-2025	NA	NA	NA	NA	05.02.2026	12--05	S.D.SANJAY/ RAJAT NAIR/ AASTHA SINGH/ MILI BAXI/ ALANKAR GUPTA/ RAMAN YADAV/ DISHA THAKKAR	LEAVE GRANTED. DISPOSED OFF WITH DIRECTIONS
5	MUMBAI CUSTOM (ACC AND IMPORT)	D	C	NA	29052/2020	2020	CA NO.575-593/2021	COMMISSIONER OF CUSTOMS (ACC AND IMPORT) MUMBAI	SATISH LUTHRA BAID AND ORS	CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI CUSA-786-2010 DATED 11-03-2020	NA	NA	NA	FOR ADMISSION and IA No.25140/2021-STAY APPLICATION	05.02.2026	14--111	NA	DISMISSED
6	KOLKATA (PORT)	P	C	NA	24262/2009	2009	CA NO. 6604/2009	M/S. JENSON & NICHOLSON (I) LTD.	COMMR. OF CUSTOMS (PORT) KOLKATA	WEST BENGAL ON-320-2009 28-05-2009	NA	NA	NA	NA	05.02.2026	14--116	NA	DISMISSED
7	MUMBAI	P	E	NA	1658/2026	2026	WP (C) NO.84/2026	M/S EVERFLOW PETROFILS LTD. AND ORS.	UNION OF INDIA AND ORS.	MAHARASHTRA High Court of Judicature at Bombay WPL-14084-2025 29-05-2025	NA	NA	NA	FOR ADMISSION	06.02.2026	05--38	NA	DISMISSED
8	DELHI CUSTOMS (EXPORT) ACC	D	C	NA	2150/2026	2026	NA	UNION OF INDIA AND ORS.	M/S ICONNECT INDIA	DELHI High Court of Delhi at New Delhi WPC(C)-2689-2025 20-03-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	06.02.2026	06--18	RAGHAVENDRA P.SHANKAR/ KARAN LAHRI/ PALLAVI MISHRA/ SHILPI OHR/ (D) B.L. NARSIMMA SHIVANI	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
9	DELHI SOUTH	D	E	NA	2295/2026	2026	NA	THE COMMISSIONER OF CENTRAL TAX	M/S THE INDURE (P) LTD.	DELHI High Court of Delhi at New Delhi CEAC-2-2025 21-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	09.02.2026	04--22	N.VENKATARAMAN/ RAMAN YADAV/ MEDHA PUSHKARNA/ KHUSHAL KOLWAR/ NAVANJAY MAHAPATRA/ (D) ASHWANI BHARDWAJ	DELAY CONDONED. DISMISSED
10	DELHI WEST	P	E	NA	2825/2026	2026	SLP (C) NO.4185/2026	M/S C L PRODUCTS (INDIA) LTD.	ADDITIONAL COMMISSIONER CGST (DELHI WEST) COMMISSIONERATE	DELHI High Court of Delhi at New Delhi WPC-7746-2025 05-12-2025	NA	NA	NA	FOR ADMISSION	09.02.2026	12--14	NA	DISMISSED
11	KOLKATA (PORT) CUSTOMS	D	C	NA	1158/2026	2026	NA	COMMISSIONER OF CUSTOMS (PORT) KOLKATA	M/S SURABHI ENTERPRISES PVT LTD.	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata CA-75453-2019 08-07-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	09.02.2026	14--05	N.VENKATARAMAN/ PANKHURI SRIVASTAVA/ KAMAL DIGPAUL/ AGRIMA SINGH (D) RAJEEV RANJAN	DELAY CONDONED. DISMISSED
12	MUMBAI CUSTOMS	P	C	NA	74834/2025	2025	NA	GOLDIE SUD	THE COMMISSIONER OF CUSTOMS	MAHARASHTRA High Court of Judicature at Bombay RP-54-2025 13-10-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.02.2026	14--50.1	NA	DELAY CONDONED. DISMISSED
13	AHMEDABAD SOUTH	D	E	NA	15535/2025	2025	SLP © NO. 13084/2025	UNION OF INDIA AND ANR.	TORRENT POWER LTD.	GUJARAT High Court of Gujarat at Ahmedabad SCA-1659-2024 23-10-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	10.02.2026	11--16	S.DWARAKANATH/ SARTHAK KAROL/ RAGHAV SHARMA/ DIGVIJAY DAM/ (D) DIVYA JYOTI SINGH	LEAVE GRANTED AND APPEAL ALLOWED
14	IGI AIRPORT, DELHI	P	C	NA	22608/2020	2020	CA NO. 3567/2020	M/S. BURBERRY INTERNATIONAL	CC, IGI AIRPORT DELHI	CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL CUSA-52214-2019 DT. 17-08-2020	NA	Indirect Taxes Matters : Appeals u/s 130 E of Customs Act, 1962	NA	IA No. 111309/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.111375/2020-EX-PARTE STAY and IA No.111373/2020-PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS	10.02.2026	13--10	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ UDIT DEDHIYA/ VIDUSHI PANDEY/ BHUVAN KAPOOR	DISMISSED

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15	MUMBAI EXPORT (ACC)	D	C	NA	945/2026	2026	NA	THE UNION OF INDIA AND ORS.	MESSRS SCHOTT GLASS INDIA PVT. LTD. AND ANR.	GUJARAT High Court of Gujarat at Ahmedabad SCA-2457-2023 17-04-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	10.02.2026	15--11	S.DWARAKANATH/ BHUVAN KAPOOR/ VARUN CHUGH/ UDIT DEDHYA/ AMAN JHA/ (D) AJAY KUMAR	DELAY CONDONED. DISMISSED
16	BANGALORE CUSTOMS	P	C	NA	27961/2009	2009	CA NO. 8527/2010 SLP(C)NO. 27457/2009 28861-28908/2009	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO. LTD	NA	276/140/2009-CX8A (CUS)	WHETHER IN A CASE OF FIRE IN THE PREMISES OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND CUSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
17	BANGALORE	P	C	NA	27836/2009	2009	SLP (C) NO. 30909/2009 CA NO. 8529/2010	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO LTD. AND ORS.	KARNATAKA HC. ORDER DATED 09.03.2009 CRP NO. 594/2007	NA	WHETHER IN A CASE OF FIRE IN THE PREMISED OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND COSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109.1	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
18	BANGALORE	P	C	NA	27930/2009	2009	SLP(C) NO. 33519/2009 CA NO. 8530/2010	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO LTD. AND ORS.	KARNATAKA HC. ORDER DATED 09.03.2009 CRP NO. 625/2007	NA	WHETHER IN A CASE OF FIRE IN THE PREMISED OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND COSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109.2	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
19	BANGALORE	P	C	NA	27940/2009	2009	SLP(C) NO. 31183/2009 CA NO. 8531/2010	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO LTD. AND ORS.	CEGAT FINAL ORDER NO. 949/2007 DATED. 16.08.2007	276/140/2009-CX8A(CUS)	WHETHER IN A CASE OF FIRE IN THE PREMISED OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND COSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109.3	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
20	BANGALORE	P	C	NA	27941/2009	2009	SLP(C) NO. 32775/2009 CA NO. 8533/2010	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO LTD. AND ORS.	KARNATAKA HC. ORDER DATED 09.03.2009 CRP NO. 628/2007	NA	WHETHER IN A CASE OF FIRE IN THE PREMISED OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND COSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109.4	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
21	BANGALORE	P	C	NA	27959/2009	2009	SLP(C) NO. 30486/2009 CA NO. 8528/2010	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO LTD. AND ORS.	KARNATAKA HC. ORDER DATED 09.03.2009 CRP NO. 632/2007	NA	WHETHER IN A CASE OF FIRE IN THE PREMISED OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND COSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109.5	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
22	BANGALORE	P	C	NA	27970/2009	2009	SLP (C) NO. 31585/2009 CA NO. 8532/2010	M/S. MYSORE SALES INTERNATIONAL	UNITED INDIA INSURANCE CO LTD. AND ORS.	KARNATAKA HC. ORDER DATED 09.03.2009 CRP NO. 587/2007	NA	WHETHER IN A CASE OF FIRE IN THE PREMISED OF CUSTODIAN, DECETAL AMOUNT OF THE VALUE OF GOODS DESTROYED AND INTEREST IS RECOVERABLE FROM THE DEPTT AND COSTODIAN JOINTLY AND SEVERALLY	NA	NA	11.02.2026	05--109.6	N.VENKATARAMAN/NAM AN TANDON/ A.K.KAUL/PRATYUSH SHRIVASTAVA/ NISHA BAGCHI/SARTHAK KARBOL	DISMISSED
23	INDORE CUSTOMS	P	C	NA	7659/2026	2026	SLP(CrI) No.2349/2026	SONALI MATI	UNION OF INDIA	MADHYA PRADESH High Court of Madhya Pradesh at Indore MCRC-55656-2025 21-01-2026	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	13.02.2026	02--61	NA	DISMISSED AS WITHDRAWN
24	CHENNAI -II (IMPORT) CUSTOMS	D	C	NA	1162/2026	2026	NA	THE COMMISSIONER OF CUSTOMS CHENNAI II (IMPORTS)	M/S SYMBIO GENERICS INDIA PRIVATE LTD.	TAMIL NADU Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench CA-40707-2024 19-09-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.02.2026	06--14	N.VENKATARAMAN/ V.C.BHARATHI/ SARTHAK KAROL/ UDAI KHANNA/ B.K.SATIJA/ RAJESHWARI SHANKAR/ (D) SANTOSH KUMAR	DELAY CONDONED. DISMISSED
25	DELHI CUSTOMS (AIRPORT & GENERAL)	D	C	NA	1398/2026	2026	NA	COMMISSIONER OF CUSTOMS	M/S DHARAMPAL SATYAPAL LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CA-51630-2022 02-07-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.02.2026	12--10	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ ANMOL CHANDAN/ (D) RAJEEV RAMJAN	DELAY CONDONED. DISMISSED
26	MUMBAI IMPORT ACC	D	C	NA	53617/2024	2024	CA NO.2220-2221/2025	COMMISSIONER OF CUSTOMS	JOIT KUMAR JAIN	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CUSA-87940-2022 17-05-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING APPEAL	13.02.2026	12--52	N.VENKATARAMAN/ V.C.BHARATHI/ PRASANJEET MAHAPATRA/ AGRIMAA SINGH/ RAMAN YADAV/ (D) SNEHASHISH MUKHERJEE	DISPOSED OFF
27	ROURKELA CGST	P	E	NA	71263/2025	2025	NA	HARMOHAN MAHANTA	THE SUPERINTENDENT OF GST AND CENTRAL EXCISE, KEONJHAR-II RANGE	ORISSA KENDUJHAR ON-04/GST-2024 18-12-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.02.2026	14--08	NA	DISMISSED AS WITHDRAWN
28	SURAT CGST	D	E	NA	972/2026	2026	NA	UNION OF INDIA AND ORS.	ATUL LIMITED AND ANR	GUJARAT High Court of Gujarat at Ahmedabad SCA-20038-2022 24-07-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.02.2026	14--14	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ KAMAL DIGPAUL/ DISHA THAKKAR/ PRERNA DHAL/ (D) DIVYA JYOTI SINGH	DELAY CONDONED. DISMISSED

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29	DRI PATNA	D	E	NA	7387/2026	2026	SLP(CrI) No.3013/2026	UNION OF INDIA AND ORS.	NARUL HASAN KHAN	BIHAR High Court of Judicature at Patna CRWJC-434-2022 17-10-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	16.02.2026	14--26	RAJA THAKARE/ ROHIT KHARE/ TUSHARIKA SHARMA/ VARAD KILOR/ (D) SANJAY KUMAR TYAGI RAGHAVENDRA	DELAY CONDONED AND DISMISSED
30	DELHI IMPORT ACC IGI AIRPORT	D	C	NA	23607/2024	2024	NA	PRINCIPAL COMMISSIONER OF CUSTOMS	M/S OPPO MOBILES INDIA PVT. LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CA-50921-2021 09-02-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	16.02.2026	17--01	P.SHANKAR/ PALLAVI MISHRA/ SUDHAKAR KULWANT/ ISHAAN SHARMA/ B.K.SATJJA	DELAY CONDONED AND DISMISSED
31	KOLKATA SOUTH	P	E	NA	30664/2024	2024	NA	ROYAL CALCUTTA TURF CLUB	UNION OF INDIA	WEST BENGAL High Court at Calcutta WPA-14219-2024	NA	NA	NA	FOR ADMISSION	17.02.2026	01--01	NA	DISMISSED AS WITHDRAWN
32	JAIPUR CGST	P	E	NA	68321/2025	2025	NA	RAJASTHAN STATE AGRICULTURE MARKETING BOARD	COMMISSIONER CGST AND CENTRAL EXCISE JAIPUR RAJASTHAN	DELHI Custom Excise Service Tax Appellate Tribunal STA-52956-2019 02-06-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	18.02.2026	13--07	NA	DELAY CONDONED. DISMISSED
33	DELHI CUSTOMS ICD PATPARGANJ	D	C	NA	73773/2025	2025	NA	THE COMMISSIONER OF CUSTOMS, ICD PATPARGANJ	ASPEN ONLINE PVT LTD.	Supreme Court DELHI Delhi AC-11310-2025 01-09-2025	NA	NA	NA	IN CA NO.11310/2025. IA FOR CONDONATION OF DELAY IN FILING. IA FOR RESTORATION	18.02.2026	13--09	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ SAURABH PANDEY/ GAURANG BHUSHAN/ (D) AJAY KUMAR PANDEY	DELAY CONDONED. MA DISMISSED
34	LUDHIANA	P	E	NA	53073/2025	2025	SLP (CRL) NO.15274/2025	SAHIL JAIN	SUPERINTENDENT (ANTI EVASION)	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-35768-2025 29-08-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	18.02.2026	14--01	RAJA THAKARE/ ROHIT KHARE/ KARTIKEYA ASTHANA/ GAURANG BHUSHAN/ ISHAAN SHARMA	LEAVE GRANTED AND APPEAL ALLOWED
35	HYDERABAD CUSTOMS	P	C	NA	707/2026	2026	C.A. No.2337/2026	M/S STANDARD CONSULTANTS LTD.	PR. COMMISSIONER OF CUSTOMS HYDERABAD	TELANGANA Customs, Excise & Service Tax Appellate Tribunal, Regional Bench at Hyderabad CA-30169-2024 31-10-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	19.02.2026	01--15	NA	DELAY CONDONED AND DISMISSED
36	HYDERABAD CUSTOMS	P	C	NA	706/2026	2026	C.A. No.2338/2026	M/S STANDARD CONSULTANTS LTD.	PR. COMMISSIONER OF CUSTOMS HYDERABAD	TELANGANA Customs, Excise & Service Tax Appellate Tribunal, Regional Bench at Hyderabad CUSTOMS-30170-2024 31-10-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	19.02.2026	01--15.1	NA	DELAY CONDONED AND DISMISSED
37	NHAVA SHEVA-I	D	C	NA	5266/2025	2025	C.A. No.5479/2025	THE UNION OF INDIA AND ORS.	AKASH BHAGWAN GOSWAMI	MAHARASHTRA High Court of Judicature at Bombay WP-3907-2024 06-05-2024	NA	NA	NA	FOR ADMISSION	19.02.2026	06--115.2	NA	DISMISSED AS INFRACTUOUS
38	RAJKOT	P	E	NA	46874/2023	2023	SLP (C) NO.27124/2023	M/S MARWADI SHARES AND FINANCE LTD.	UNION OF INDIA AND ORS.	GUJARAT HIGH COURT OF GUJARAT AT AHMEDABAD SCA-14195-2019 27-09-2023	NA	Respondent proposing to conduct audit in terms of Rule 5A of the Service Tax Rules, 1994 read with Section 174(e) of the CGST Act, 2017. The petitioner filed writ petition before the Hon'ble High Court on 14.08.2019. The Hon'ble High Court vide order dated 22.08.2019, granted an interim relief to the petitioner and stayed the audit proceedings. Thereafter, the Hon'ble High Court suo-moto vacated the stay, vide impugned interim order dated 27.09.2023. Inter alia, permitted the Respondents to carry out the audit and formulate a report.	20.02.2026	03--47	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/GIBRAN NAUSHAD/ KARTIKEYA ASTHANA/ DISHA THAKKAR	DISPOSED OFF		
39	DGGI CHANDIGARH	P	E	NA	73442/2025	2025	SLP (CRL) NO.20952/2025	BALDEEP SINGH SAPRA	STATE (DIRECTORATE GENERAL OF GST INTELLIGENCE) CHANDIGARH	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-47385-2025 15-12-2025	NA	NA	NA	NA	20.02.2026	07--15	RAJA THAKARE/ ROHIT KHARE/ BHAKTI VARDHAN SINGH/ VARAD KILOR/ ISHAAN SHARMA/ DISHA THAKKAR	DISMISSED AS WITHDRAWN
40	DGGI CHANDIGARH	P	E	NA	73472/2025	2025	SLP (CRL) NO.20973/2025	MANMOHAN SINGH	STATE (DIRECTORATE GENERAL OF GST INTELLIGENCE) CHANDIGARH	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-38179-2025 15-12-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	20.02.2026	07--15.1	RAJA THAKARE/ ROHIT KHARE/ BHAKTI VARDHAN SINGH/ VARAD KILOR/ ISHAAN SHARMA/ DISHA THAKKAR	DISMISSED AS WITHDRAWN
41	NOIDA CGST	P	E	NA	52273/2023	2023	NA	M/S DHARAMPAL PREMCHAND LTD THROUGH ITS AUTHORISED SIGNATORY	COMMISSIONER, CENTRAL GOODS AND SERVICES TAX	Supreme Court DELHI Delhi AC-2469-2020 20-10-2023	NA	NA	NA	IA FOR CLARIFICATION / DIRECTION	20.02.2026	14--55	NA	DISMISSED AS WITHDRAWN
42	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	23.02.2026	03--03	'SURYAPRAKASH V. RAJU/ PRATYUSH SRIVASTAVA/ PREERNA DHAL/ANNAR VENKATESH/ RAJAT NAIR/ (D) SANJAY KUMAR TYAGI	LEAVE GRANTED AND APPEAL ALLOWED

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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
43	DRI CHENNAI	P	E	NA	62146/2025	2025	SLP (CRL) NO.18601/2025	JAMALUDDIN	THE UNION OF INDIA	TAMIL NADU High Court of Judicature at Madras CRLP-16884-2025 20-08-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	23.02.2026	03--05	SG/K.M.NATARAJ/ AASTHA SINGH/ MILI BAXI/ VINAYAK SHARMA/ RAJAT NAIR	APPEAL ALLOWED
44	NHAVA SHEVA EXPORT	D	C	NA	2164/2026	2026	NA	COMMISSIONER OF CUSTOMS (EXPORT) NHAVA SHEVA	M/S ABOIT HEALTHCARE PVT LTD.	MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai FOA-85310-2025 21-02-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	23.02.2026	06--09	N.VENKATARAMAN/ ARIJIT PRASAD/ SHILPI OHR/ UDIT DEDHIYA/ DIWAKAR SHARMA/ (D) ALKA AGARWAL	DISMISSED
45	NAGPUR CGST	D	E	NA	1400/2026	2026	NA	COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS	M/S LARSEN AND TOUBRO LIMITED	MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai EA-86741-2013 13-03-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	23.02.2026	07--13	N.VENKATARAMAN/ V.C.BHARATHI/ NAVANJAY MAHAPATRA/ UDIT DEDHIYA/ SEEMA BENGANI/ (D) RAHUL KAPUR	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
46	TRICHY CGST	D	E	NA	7395/2026	2026	NA	THE COMMISSIONER OF CENTRAL EXCISE, TRICHY AND ANR.	M/S DALMIA CEMENTS (BHARAT) LTD.	TAMIL NADU High Court of Judicature at Madras at Madurai WAMD-2061-2023 29-04-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	23.02.2026	08--22	RAGHAVENDRA P.SHANKAR/ PALLAVI MISHRA/ BHUVAN KAPOOR/ GAURAV ARYA/ (D) AVTAAR SINGH DEOL	DELAY CONDONED. DISMISSED
47	NHAVA SHEVA-V	D	C	NA	1401/2026	2026	NA	COMMISSIONER OF CUSTOMS, NHAVA SHEVA-V	M/S BENQ INDIA PRIVATE LIMITED	MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai CUSA-87536-2023 05-02-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	23.02.2026	14--16	N.VENKATARAMAN/ V.C.BHARATHI/ PADMESH MISHRA/ KARTIKEYA ASTHANA/ (D) KSHITIZ SINGH	DISMISSED BOTH ON DELAY AND MERITS
48	MANGALORE CGST	D	E	NA	1427/2026	2026	MA NO.357/2026 IN CA NO.4511/2010	THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS, MANGALORE	M/S PURE CHEMICALS LTD.	Supreme Court Delhi Delhi AC-4511-2010 10-12-2025	NA	NA	NA	FOR ADMISSION. IA FOR RESTORATION	23.02.2026	16--23	S.DWARAKANATH/ RAJESHWARI SHANKAR/ NAVANJAY MAHAPATRA/ ARIJIT PRASAD/ RAMAN YADAV	MA DISMISSED
49	NHAVA SHEVA V	P	C	NA	33961/2023	2023	NA	ATLANTA LIMITED	COMMISSIONER OF CUSTOMS (IMPORT)	MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI CA-1094-2008 23-02-2023	NA	NA	NA	IA NO.9211/2024- COD IN FILING AND IA NO.9212/2024- COD IN REFILING/ CURING THE DEFECTS	24.02.2026	06--11	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ SUMIT TETARWAL/ SARTHAK KAROL/(CD) VIPUL JAI	DISMISSED
50	NHAVA SHEVA (IMPORT)	P	C	NA	34683/2023	2023	NA	RAJHOO BHAROT	COMMISSIONER OF CUSTOMS (IMPORT)	MAHARASHTRA CUSTOM EXCISE SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI CA-1095-2008 23-02-2023	NA	NA	NA	IA NO.11952/2024- CONDONATION OF DELAY IN FILING AND IA No.18140/2024-STAY APPLICATION and IA No.17633/2024- CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS	24.02.2026	06--11.1	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ SUMIT TETARWAL/ SARTHAK KAROL/(CD) VIPUL JAI	DISMISSED
51	INDORE CGST	P	E	NA	19126/2019	2019	SLP (C) NO.13375/2019	ANKIT MEHTA	COMMISSIONER CGST CENTRAL EXCISE AND CUSTOMS	MADHYA PRADESH High Court of Madhya Pradesh at Indore WP-4557-2019 19-03-2019	NA	NA	NA	NA	24.02.2026	14--08	KANAKAMEDALA RAVINDRA KUMAR/ RAJAN KR.CHOURASIA/ KARTIKEYA ASTHANA/ MADHAV SINHAL	DISMISSED AS WITHDRAWN
52	INDORE	P	E	NA	8377/2020	2020	SLP (C) NO.7579/2020	SANJAY KUNDR	UNION OF INDIA AND ANR.	MADHYA PRADESH High Court of Madhya Pradesh at Indore WP-17662-2019 02-12-2019	NA	NA	NA	FOR ADMISSION	24.02.2026	14--08.1	KANAKAMEDALA RAVINDRA KUMAR/ RAJAN KR.CHOURASIA/ KARTIKEYA ASTHANA/ MADHAV SINHAL	DISMISSED AS WITHDRAWN
53	INDORE	P	E	NA	28636/2020	2020	SLP(C) No.8314-8315/2026	RAHUL RAJVAIDYA	CUSTOMS CENTRAL EXCISE AND SERVICE TAX	MADHYA PRADESH High Court of Madhya Pradesh at Indore RP-1581-2019 06-11-2020	NA	NA	NA	FOR ADMISSION	24.02.2026	14--08.2	KANAKAMEDALA RAVINDRA KUMAR/ RAJAN KR.CHOURASIA/ KARTIKEYA ASTHANA/ MADHAV SINHAL	DISMISSED
54	INDORE	P	E	NA	25397/2022	2022	SLP(C) No.237/2023	GANESH MANKAR	CUSTOMS CENTRAL EXCISE AND SERVICE TAX	MADHYA PRADESH HIGH COURT OF M.P AT INDORE OTA-5-2021 07-04-2022	NA	NA	NA	FOR ADMISSION and I.R. and IA No.197280/2022- CONDONATION OF DELAY IN FILING and IA No.197279/2022- CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS	24.02.2026	14--08.3	KANAKAMEDALA RAVINDRA KUMAR/ RAJAN KR.CHOURASIA/ KARTIKEYA ASTHANA/ MADHAV SINHAL	DISMISSED

LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF FEBRUARY, 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
55	DELHI ICD TKD (IMPORT)	D	C	NA	5364/2026	2026	NA	PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)	M/S GLOBUS INFOCOM LIMITED	DELHI Custom Excise Service Tax Appellate Tribunal CUSTA-50708-2021 02-02-20221	NA	NA	NA	FOR ADMISSION	25.02.2026	14--16	N.VENKATARAMAN/ MEDHA PUSHKARNA/ NAVANJAY MAHAPATARA/ SEEMA BENGANI/ (D) SNEHASHISH MUKHERJI	DISMISSED BOTH ON DELAY AND MERITS
56	UDAIPUR CGST	P	E	NA	23222/2010	2010	CA NO. 4839/2011 SLP(C) NO. 24433/2010	M/S. SULZER PROCESSORS P. LTD.	COMMISSIONER OF CENTRAL EXCISE	RAJASTHAN HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR DBCEA-9-2010.03-05-2010	NA	SHORT PAYMENT OF DUTY. THE TOTAL VALUE OF INVESTMENT IN PLANT AND MACHINERY SHULD NOT EXCEED RS. 3.00 CRORES	78.39424	IA No. 200450/2023 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	26.02.2026	06--102	N.VENKATARAMAN/V.C. BHARATHI/ NISHA BAGCHI/RUCHI GOUR NARULA/UDAI KHANNA/NAVANJAY MAHAPATRA	DISMISSED
57	DELHI	P	E	NA	10436/2026	2026	SLP (C) NO.7669/2026	M/S EXCLUSIVE MOTORS PRIVATE LIMITED	UNION OF INDIA AND ORS.	DELHI High Court of Delhi at New Delhi WP-1559-2026 04-02-2026	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	26.02.2026	12--08	NA	DISMISSED
58	CHENNAI	D	C	NA	27541/2011	2011	CA NO.8636-8638/2012 SLP(C) NO. 6791-6793/2012 CC NO. 16842-16844/2011	COMMISSIONER OF CUSTOMS	M/S. AUSTIN ENGINEERING CO. LTD.	TAMIL NADU High Court of Judicature at Madras WA-1643-2009 31-01-2011	276/105/2011-CX.8A(CUS)	HON'BLE HIGH COURT WAS RIGHT IN HOLDING THAT THE DETENTIN OF THE GOODS WAS NOT DUE TO ANY FAULT OR NEGLIGENCE OF THE IMPORTER AND ORDERED FOR THE DEPARTMENT TO PAY THE DEMURRAGE CHARGES TO THE PORT FROM 30.06.1997 TILL THE CLEARANCE OF THE GOODS.	89 LAKHS	WITH APPLN.(S) FOR C/DELAY IN FILING SLP AND STAY AND PERMISSION TO RAISE ADDL. QUESTION OF LAW AND PERMISSION TO FILE CERTAIN ADDITIONAL FACT AND DOCUMENTS AND WITH PRAYER FOR IR AND OR	26.02.2026	16--107	RAGHAVENDRA P.SHANKAR/ V.C.BHARATHI/ NISHA BAGCHI/ PIYUSH BERIWAL	APPEAL ALLOWED
59	DRI CHENNAI	P	E	NA	51419/2025	2025	SLP (CRL) NO.15470/2025	M. NANDA KUMAR	THE SENIOR INTELLIGENCE OFFICER	TAMIL NADU High Court of Judicature at Madras CRLOP-13109-2025 30-07-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	27.02.2026	09--05	S.D.SANJAY/ RAJAT NAIR/ AASTHA SINGH/ AKSHAY AMRITANSHU/ DIWAKAR SHARMA	DISPOSED OFF
60	KOLKATA SOUTH	D	E	NA	9063/2026	2026	NA	COMMISSIONER OF CGST AND CENTRAL EXCISE, KOLKATA	M/S INDUS FOOD PRODUCTS AND EQUIPMENTS LIMITED	BENGAL Customs Excise and Service Tax Appellate Tribunal, Kolkata EA-75452-201623-07-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	27.02.2026	12--26	N.VENKATARAMAN/ ARIJIT PRASAD/ NACHIKETA JOSHI/ PRERNA DHAL/ (D) VISHAL GUPTA	DELAY CONDONED. DISMISSED
61	MUMBAI CUSTOMS	P	C	NA	73934/2025	2025	SLP(C) No. 006042 / 2026	AJAY SUD @ AJAY DAS	THE COMMISSIONER OF CUSTOMS,	MAHARASHTRA High Court of Judicature at Bombay WP-2425-2025 28-07-2025	NA	NA	NA	NA	09.02.2026	14--50	NA	DELAY CONDONED. DISMISSED