

**LIST OF CASES HEARD IN THE SUPREME COURT IN THE MONTH OF MARCH, 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	DRI DELHI	D	E	NA	22584/2023	2023	SLP (CRL) NO.7838-7839/2023	THE DIRECTORATE OF REVENUE INTELLIGENCE, HEADQUARTER	SURESH CHAND GUPTA	DELHI HIGH COURT OF DELHI AT NEW DELHI CRLMC-1416-2017 25-05-2022	NA	NA	NA	IA No. 11697/3/2023 - CONDONATION OF DELAY IN FILING IA No. 11697/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.03.2026	04--37	N.VENKATARAMAN/RUPESH KUMAR/V.C.BHARATHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA	DISMISSED
2	HYDERABAD CGST	D	E	NA	48919/2023	2023	NA	DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI) AND ANR.	SEW INFRASTRUCTURE LIMITED AND ANR	TELANGANA HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD WP-17002-2020 28-04-2024	NA	NA	NA	IA NO.256439/2023-COD IN FILING AND IA NO.256439/2023- EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.03.2026	04--44	N.VENKATARAMAN/V.C. BHARATHI/ SHANTNU SHARMA/RUPESH KUMAR/ VIVEK GUPTA/ AMIT SHARMA-II	DISMISSED BOTH ON THE GROUND OF DELAY AND AS HAVING BEEN RENDERED INFRACTUOUS
3	JAIPUR CGST	P	E	NA	8677/2026	2026	SLP (C) NO.8920-8921/2026	ZOOMCAR INDIA PVT. LTD.	THE UNION OF INDIA AND ORS.	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur DBCWP-17574-2024 21-08-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.03.2026	07--70	NA	DISPOSED OFF
4	JAIPUR CGST	P	E	NA	8814/2026	2026	SLP (C) NO.8922-8923/2026	ZOOMCAR INDIA PVT. LTD.	THE UNION OF INDIA AND ORS.	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur DBCWP-16861-2024 21-08-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	09.03.2026	07--70.1	NA	DISPOSED OFF
5	NA	P	E	NA	66053/2025	2025	NA	M/S MEERUT STEELS	UNION OF INDIA	UTTAR PRADESH High Court of Judicature at Allahabad WT-1855-2025 28-10-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN REFLING/ CURING THE DEFECTS	09.03.2026	08--03	NA	DELAY CONDONED AND DISMISSED
6	DELHI CUSTOMS	P	C	NA	56640/2025	2025	NA	JYOTI ENTERPRISES	ADDITIONAL COMMISSIONER OF CUSTOMS	DELHI High Court of Delhi at New Delhi WP(C)-4869-2025 04-07-2025	NA	NA	NA	IA FOR APPLICATION FOR PERMISSION	10.03.2026	07--18	NA	DELAY CONDONED AND MATTER DISMISSED
7	DELHI CUSTOMS	P	C	NA	60515/2025	2025	SLP (CRL) NO.17513-17514/2025	RAKESH MISHRA	CUSTOMS	High Court DELHI High Court of Delhi at New Delhi BA-3851-2025 09-10-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	10.03.2026	09--06	KANAKAMEDALA RAVINDRA KUMAR/ DEVRAJ BHATTACHARJEE/ PADMESH MISHRA/ GAURANG BHUSHAN ARCHANA PATAK	DISPOSED OF
8	AURANGABAD	P	E	NA	8200/2026	2026	NA	PRAGATI CONSTRUCTION	UNION OF INDIA	MAHARASHTRA High Court of Judicature at Bombay at Aurangabad RAST-30615-2025 24-11-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	12.03.2026	06--16	SHARMA-II/ ANNIRUDH SHARMA-II/ B. SUNITA RAO (D) BIPIN BAHARI	DELAY CONDONED. DISMISSED
9	AURANGABAD	P	E	NA	7844/2026	2026	NA	PRAGATI CONSTRUCTION	UNION OF INDIA	MAHARASHTRA High Court of Judicature at Bombay at Aurangabad RAS-30607-2025 24-11-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	12.03.2026	06--16.1	SHARMA-II/ ANNIRUDH SHARMA-II/ B. SUNITA RAO (D) BIPIN BAHARI	DELAY CONDONED. DISMISSED
10	DELHI ACC IMPORT	D	C	NA	2305/2026	2026	NA	UNION OF INDIA AND ORS.	M/S BORA EXIM PVT LTD.	DELHI High Court of Delhi at New Delhi WP(C)-7288-2025 26-05-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	12.03.2026	07--16	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ NAVANJAY MAHAPATRA/ PADMESH MISHRA/ (D) RAGHVENDRA M.KULKARNI	DELAY CONDONED. DISMISSED
11	KOLKATA CGST	D	E	NA	10389/2026	2026	NA	COMMISSIONER OF CENTRAL EXCISE CUSTOMS AND SERVICE TAX	M/S ODISHA MINING CORPORATION LIMITED	WEST BENGAL Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata EA-75729-2016.05-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	12.03.2026	08--27	N.VENKATARAMAN/ V.C.BHARATHI/ ARKAJ KUMAR/ VIVEK GURNANI/ RAJESHWARI SHANKAR/ (D) CHANDA TRIKHA	DELAY CONDONED. DISMISSED
12	JAMNAGAR (PREV)	D	C	NA	8941/2026	2026	NA	UNION OF INDIA AND ANR.	RUCHI SIRAJ MAKDA	GUJARAT High Court of Gujarat at Ahmedabad SCA-2507-2023 14-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.03.2026	06--18	RAGHAVENDRA P.SHANKAR/ KARAN LAHIRI/ NASADIYA SINGH/ MRIGNA SHEKHAR/ (D) RAJAN KR.CHOLIRASIA	DELAY CONDONED. DISMISSED
13	DELHI (ACC IMPORT)	D	C	NA	9064/2026	2026	NA	COMMISSIONER OF CUSTOMS NEW DELHI	INTERGLOBE AVIATION LTD.	DELHI Custom Excise Service Tax Appellate Tribunal CA-50807-2020 03-02-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	13.03.2026	07--14	N.VENKATARAMAN/ V.C.BHARATHI/ UDAI KHANNA/ UDIT DEVIYA/ (D) VIVEK GUPTA	DISMISSED ON THE GROUND OF DELAY AS WELL AS ON MERITS
14	AHMEDABAD CUSTOMS	D	C	NA	8676/2026	2026	NA	UNION OF INDIA AND ORS.	M/S J B AND BROTHERS PVT. LTD.	GUJARAT High Court of Gujarat at Ahmedabad SCA-16691-2014 25-06-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	16.03.2026	08--30	N.VENKATARAMAN/ NISHA BAGCHI/ GAURAV ARYA/ SEEMA BENGANI/ UDAI KHANNA/ (D) PUSHPINDER SINGH NANDA	DELAY CONDONED AND DISMISSED

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15	JAIPUR	P	E	NA	6318/2026	2026	SLP(C) No. 008043 - / 2026	M/S NATURAL LIGHTS PVT. LTD., R-3, TILAK MARG, C-SCHEME, JAIPUR	PRINCIPAL COMMISSIONER, CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE, JAIPUR, NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR RAJASTHAN	RAJASTHAN High Court of Judicature for Rajasthan at Jaipur DBCEA-24-202512-11-2025	NA	NA		FOR ADMISSION	17.03.2026	14--04	NA	DISMISSED	
16	BHOPAL	P	E	NA	11197/2026	2026	SLP(C) No. 008765 - / 2026	M/S KCC DHANGAON BOREGAON EXPRESSWAY PRIVATE LIMITED,	UNION OF INDIA	MADHYA PRADESH High Court of Madhya Pradesh Principal Seat at Jabalpur WP-47716-202521-01-2026	NA	NA		IA NO 63023/2026 EXEMPTION FROM FILING THE IMPUGNED JUDGMENT	17.03.2026	14--10	NA	DISMISSED	
17	DELHI CUSTOMS (AIRPORT & GENERAL)	D	C	NA	4595/2026	2026	SLP (CRL) NO.2725/2026	THE CUSTOMS	FARIDAH NAKANWAGI	DELHI High Court of Delhi at New Delhi BA-899-2025 15-09-2025	NA	NA	NA	NA	18.03.2026	07--03	RAJA THAKARE/ RISHIKESH HARIDAS/ NASADIYA SINGH/ MRIGNA SHEKHAR/ (D) RAJEEV RANJAN	DISPOSED OFF	
18	DRI HYDERABAD	P	C	NA	13578/2026	2026	SLP (CRL) NO.4554/2026	MOHD. YOUNUS @ RAJ KUMAR	UNION OF INDIA	TELANGANA High Court for The State of Telangana at Hyderabad IA-3-2025 01-12-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	19.03.2026	12--11	NA	DISMISSED	
19	MUMBAI EXPORT-II	D	C		16267/2017	2017	SLP (C) NO. 18124-18125/2017	COMMISSIONER OF CUSTOMS, EXPORT PROMOTION MUMBAI AND ORS.	M/S. UNIMARK REMEDIES LIMITED AND ANR.	HON'BLE HIGH COURT OF BOMBAY ORDER DATED 27.10.2016	276/33/2017-CX.8A	THE ISSUE INVOLVED HAS BEEN GIVEN AS NON IMPOSITION OF PENALTY UNDER SECTION 114A OF CUSTOMS ACT, 1962. WHILE CONFIRMING DUTY DEMAND FOR EXTENDED PERIOD BY HON'BLE BOMBAY HIGH COURT IS JUSTIFIED OR NOT.	NA	IA NO. 76901/2018 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES IA No. 76901/2018 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES	20.03.2026	02--42	N.VENKATARAMAN/NISHA BAGCHI/ ABHISHEK ATREY/BHUVAN KAPOOR/ RAGHVENDRA S.SRIVATSAR/ RAMAN YADAV	DISMISSED AS THE RESPONDENT IS UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016	
20	DELHI ICD TKD (EXPORT)	P	C	NA	11412/2026	2026	SLP (C) NO.9130/2026	RAMESH WADHERA	ADDITIONAL COMMISSIONER OF CUSTOMS	DELHI High Court of Delhi at New Delhi WP(C)-5668-2019 23-12-2025	NA	NA	NA	IA FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT	20.03.2026	07--13	NA	DISMISSED	
21	CHENNAI IMPORT-II CUSTOMS	D	C	NA	10390/2026	2026	NA	ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)	N.V. RAMBABU	MAHARASHTRA Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai CUSA-87934-2024 02-06-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	20.03.2026	12--21	N.VENKATARAMAN/ V.C.BHARATHI/ NASADIYA SINGH/ BHAKTI VARDHAN SINGH/ RAMAN YADAV/ (D) DIVYA JYOTI SINGH	DELAY CONDONED. DISMISSED	
22	GOA	P	E	NA	11260/2026	2026	NA	VEDANTA LIMITED	UNION OF INDIA	MAHARASHTRA High Court of Judicature at Bombay at Goa WP-876-201726-07-2025	NA	NA	NA	IA FOR CONDONATION DELAY IN FILING	20.03.2026	16--28	NA	DELAY CONDONED. DISMISSED	
23	DELHI ICD PATPARGANJ	D	C	NA	14506/2026	2026	NA	PRINCIPAL COMMISSIONER OF CUSTOMS, ICD PATPARGANJ	M/S NANDITA INTERNATIONAL	DELHI Custom Excise Service Tax Appellate Tribunal CUSA-50003-2022 01-10-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	23.03.2026	06--24	N.VENKATARAMAN/ VARAD KILOR/ PADMESH MISHRA/ SHAMBHAVI SHARMA/ (D) SURENDRA KUMAR	DELAY CONDONED AND MATTER DISMISSED	
24	RAIGAD CGST	D	E	NA	10129/2026	2026	MA NO.806/2026 IN CA NO.8056/2009	COMMR.OF CEN.EXCISE AND CUS	M/S SHREE VENKATESH STEELS LTD.	Supreme Court Delhi AC-8056-2009 15-01-2026	NA	NA	NA	FOR ADMISSION	23.03.2026	07--17	RAGHVENDRA P.SHANKAR/ AAKANKSHA KAUL/ SHIV MANGAL SHARMA/ CHINMAYEE CHANDRA/ SIDDHANTH KOHLI	M.A. DISPOSED OFF. CIVIL APPEAL IS RESTORED TO ITS ORIGINAL NUMER ON THE FILE	
25	MEERUT CGST	P	E	NA	14298/2026	2026	NA	ARCHIT AGARWAL	UNION OF INDIA	UTTAR PRADESH High Court of Judicature at Allahabad AU528BNSS-28213-2025 12-08-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	23.03.2026	12--23	NA	DELAY CONDONED. DISMISSED	
26	RAIGAD CGST	P	S	NA	CA NO. D21219/2012	2012	CA NO. 2219-2220/2013	M/S. RASHTRIYA CHEM. & FER. LTD.	COMM. OF CENTRAL EX. AND SERV. TAX (LTU)	NA	NA	NA	NA	NA	24.03.2026	04--1501	NA	APPEAL ALLOWED	
27	MUMBAI CGST	P	E	NA	19001/2013	2013	SLP (C) NO. 21441/2013	M/S. RASHTRIYA CHEMICALS & FERTILIZERS LTD.	UNION OF INDIA THROUGH SECRETARY	CESTAT ORDER NO.A/270-271/12/EB-C-II DTD.27.03.2012	WRONG AVAILMENT OF NOTFN. NOS. 4/97 DTD. 1.03.97, 5/98 DTD. 28.02.2.99 AND 6/2000 DTD.01.03.2000 FOR MANUFACTURE OF FERTILIZERS & AMMONIA	NA	1433.4	NA	NA	24.03.2026	04--1501.1	NA	APPEAL ALLOWED

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28	DRI AMRITSAR	P	E	NA	9331/2026	2026	SLP(CrI) No.3203/2026	DEEPAK KUMAR	INTELLIGENCE OFFICER	PUNJAB High Court of Punjab & Haryana at Chandigarh CRMM-71172-2025 22-12-2025	NA	NA	NA	NA	25.03.2026	07--03	RAJA THAKARE/ RISHIKESH HARIDAS/ NASADIYA SINGH/ MRIGNA SHEKHAR/ (C/D) PRASHANT RAWAT	DISMISSED AS NOT PRESSED
29	DGGI BENGALORE	D	E	NA	12739/2026	2026	SLP (CRL) NO.5143/2026	SENIOR INTELLIGENCE OFFICER	AKRAM PASHA	KARNATAKA High Court of Karnataka at Bengaluru CRLP-16066-2025 19-12-2025	NA	NA	NA	FOR ADMISSION	25.03.2026	08--06	S.DWARAKANATH/ S.VIJAY AADITHYA/ ARIJIT PRASAD/ GAURANG BHUSHAN/ (D) VIJAY TIWARY/ N.VENKATARAMAN/ V.C.BHARATHI/ SARTHAK KAROL/ SHUBHENDU ANAND/ RAMAN YADAV/ NAVIN KUMAR	DISMISSED
30	GUWAHATI DRI	D	E	NA	10613/2025	2025	SLP (CRL) NO.5881/2025	UNION OF INDIA	THEMBOI @ THEMBOI SINGSON	ASSAM Gauhati High Court BA-2752-2024 03-10-2024	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.03.2026	13--01	N.VENKATARAMAN/ PADMINI MISHRA/ MADHAV SINHAL/ NEELAKSHI BHADOURIA/ (D) RITU BALA	LEAVE GRANTED & ALLOWED
31	NHAVA SHEVA -V	D	C	NA	14640/2026	2026	NA	COMMISSIONER OF CUSTOMS NHAVA SHEVA V	BRIO INTERACTIVE TECHNOLOGIES PVT. LTD.	MAHARASHTRA Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai CUSA-86578-2024 01-10-2025	NA	NA	NA	IA FOR CONDONATION OF DELAY IN FILING	25.03.2026	14--28	N.VENKATARAMAN/ PADMINI MISHRA/ MADHAV SINHAL/ NEELAKSHI BHADOURIA/ (D) RITU BALA	DELAY CONDONED AND MATTER DISMISSED