

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO(S). 4732/2009

THE COMMISSIONER CUSTOMS, CENTRAL EXCISE  
& SERVICE TAX (APPEALS-II), HYDERABAD APPELLANT(S)

VERSUS

M/S STANDARD CONSULTANTS LTD. RESPONDENT(S)

WITH

CIVIL APPEAL NO(S). 3344-3345/2017

CIVIL APPEAL NO(S). 18238-18244/2017

CIVIL APPEAL NO(S). 3346-3348/2017

O R D E R

CIVIL APPEAL NO(S). 4732/2009 AND CIVIL APPEAL NO(S). 18238-  
18244/2017

Since, the tax effect, in these appeals, is less than Rs.25 lakhs, which is below the threshold monetary limits prescribed in the National Litigation Policy, learned Additional Solicitor General and learned senior counsel appearing for the Revenue - appellant(s) do not wish to press these appeals.

In view of the aforestated Policy, notified by the Ministry of Law and Justice, these appeals are, thus, dismissed as not pressed for.

Pending application(s), if any, shall stand disposed of.

CIVIL APPEAL NO(S). 3344-3345/2017 AND CIVIL APPEAL NO(S). 3346-3348/2017

The order(s) of self-assessment was admittedly not assailed by the respondent(s)-assessee(s) and subsequently, only refund application(s) was filed, which has been allowed by the Customs, Excise & Service Tax Appellate Tribunal, Regional Bench at Hyderabad (the 'Tribunal') vide impugned order(s). Such claim(s) for refund is not maintainable as held by this Court in ITC Ltd. vs. Commissioner of Central Excise, Kolkata IV reported in 2019(17) SCC 46.

Following the dictum cited above, the instant appeals are allowed and the impugned order(s) passed by the Tribunal dated 22.06.2016 & 15.12.2015 are, accordingly, set aside.

Pending application(s), if any, shall stand disposed of.

.....J  
(SURYA KANT)

.....J  
(ABHAY S. OKA)

NEW DELHI;  
AUGUST 04, 2022.

ITEM NO.103

COURT NO.14

SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL NO(S). 4732/2009

THE COMMISSIONER CUSTOMS, CENTRAL EXCISE  
& SERVICE TAX (APPEALS-II), HYDERABAD

APPELLANT(S)

VERSUS

M/S STANDARD CONSULTANTS LTD.

RESPONDENT(S)

WITH

C.A. Nos. 3344-3345/2017 (XII-A)  
(IA No. 3/2017 - STAY APPLICATION)

C.A. Nos. 18238-18244/2017 (XII-A)  
(IA No. 100303/2017 - STAY APPLICATION)

C.A. Nos. 3346-3348/2017 (XII-A)  
(IA No. 7/2017 - STAY APPLICATION)

Date : 04-08-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SURYA KANT  
HON'BLE MR. JUSTICE ABHAY S. OKA

For Appellant(s) Mr. N.Venkataraman, ASG  
Mr. Arijit Prasad, Sr.Adv.  
Mr. Santosh Kumar, Adv.  
Mr. V.Chandrashekara Bharathi, Adv.  
Mr. Mukesh Kumar Maroria, AOR

Mr. B. V. Balaram Das, AOR

Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. John Mathew, AOR

Mr. Sridhar Potaraju, AOR  
Ms. Shiwani Tushir, Adv.  
Mr. Rajat Srivastava, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

The Civil Appeal Nos.4732/2009 & 18238-18244/2017 are dismissed and Civil Appeal Nos.3344-3345/2017 & 3346-3348/2017 are allowed, in terms of the common signed order.

Pending application(s), if any, shall stand disposed of.

(NIRMALA NEGI)  
COURT MASTER (SH)

(PREETHI T.C.)  
BRANCH OFFICER

(Signed order is placed on the file)