

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 5931/2019

COMMISSIONER OF CENTRAL EXCISE AND  
SERVICE TAX

APPELLANT(S)

VERSUS

RICH FEEL HEALTH AND BEAUTY PVT. LTD.

RESPONDENT(S)

O R D E R

It is submitted at the Bar by learned senior counsel for the respective parties that the appeal would not survive for further consideration of this Court having regard to the notification dated 06.08.2024 and bearing in mind the threshold limit as the impact of taxation in this case is less than Rs.2 Crores (Rupees Two Crores Only).

Submission of learned senior counsel for the appellant is also placed on record.

The appeal is disposed of owing to low tax effect.

However, question of law, if any, which arises in this appeal is kept open to be agitated in any other appropriate case.

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

....., J.  
( B.V. NAGARATHNA )

....., J.  
( NONGMEIKAPAM KOTISWAR SINGH )

NEW DELHI;  
AUGUST 20, 2024

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSCIVIL APPEAL NO(S). 5931/2019

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX Appellant(s)

VERSUS

RICH FEEL HEALTH AND BEAUTY PVT. LTD. Respondent(s)

(IA No. 126692/2024 - EARLY HEARING APPLICATION  
IA No. 72054/2019 - STAY APPLICATION)

Date : 20-08-2024 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGHFor Appellant(s) Mr. Vikramjeet Banerjee, A.S.G.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Nalin Kohli, Adv.  
Ms. Aruna Gupta, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. G.S. Makker AOR, Adv.  
Mr. Ran Singh, Adv.  
Mr. Mukesh Kumar Maroria, AORFor Respondent(s) Mr. Atmaram N.S. Nadkarni, Sr. Adv.  
Ms. Ruchira Gupta, Adv.  
Mr. Salvador Santosh Rebello, AOR  
Ms. Kritika, Adv.  
Mr. Prateek Tanmay, Adv.  
Ms. Manisha Gupta, Adv.  
Ms. Arzu Paul, Adv.  
Ms. Deepti Arya, Adv.  
Mr. Rishikesh Haridas, Adv.  
Ms. Himanshi Nagpal, Adv.  
Ms. Pooja Gill, Adv.Ms. Ruchira Gupta, Adv.  
Mr. Shishir Deshpande, AOR  
Ms. Pooja Tripathi, Adv.  
Ms. Harshita Sharma, Adv.  
Mr. Amit Kumar, Adv.  
Mr. Abhishek Verma, Adv.

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

**The appeal is disposed of in terms of the signed  
order.**

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

**(RADHA SHARMA)  
ASTT. REGISTRAR-cum-PS**

**(RAM SUBHAG SINGH)  
COURT MASTER (NSH)**

**(SIGNED ORDER IS PLACED ON THE FILE)**