

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

Petitions for Special Leave to Appeal (C) Nos. 30315-30316/2017

(Arising out of impugned final judgment and order dated 07-12-2016 in TA No. 733/2016 07-12-2016 in TA No. 734/2016 passed by the High Court of Gujarat at Ahmedabad)

COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX AHMEDABAD III

Petitioner(s)

VERSUS

PRAVINBHAI NARSHIBHAI PATEL Respondent(s)
(FOR ADMISSION and I.R. and IA No.107173/2017-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP(C) No. 7391/2018 (III)

SLP(C) No. 35659/2017 (III)
(FOR ADMISSION and I.R.)

SLP(C) No. 37082/2017 (III)

Diary No(s). 1497/2018 (III)

(IA No. 37157/2018 - CONDONATION OF DELAY IN FILING
IA No. 37154/2018 - CONDONATION OF DELAY IN REFILEING / CURING THE
DEFECTS
IA No. 93082/2021 - EARLY HEARING APPLICATION
IA No. 37527/2018 - EX-PARTE STAY)

Diary No(s). 4612/2018 (III)

(IA No. 28965/2018 - CONDONATION OF DELAY IN FILING APPEAL
IA No. 28969/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 28967/2018 - IA FOR ADDL.FACTS AND DOCUMENTS.
IA No. 28968/2018 - STAY APPLICATION)

C.A. No. 3133-3135/2018 (III)

(IA No. 33749/2018 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/
ANNEXURES
IA No. 33751/2018 - STAY APPLICATION)

C.A. No. 3796-3797/2018 (III)

(IA No. 47444/2018 - EX-PARTE STAY
IA No. 47447/2018 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/
ANNEXURES)

C.A. No. 177/2020 (XVII-A)

(IA No. 191929/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 191928/2019 - STAY APPLICATION)

Diary No(s). 21581/2017 (III)

(IA No.74686/2017-CONDONATION OF DELAY IN FILING and IA No.74687/2017-EX-PARTE STAY and IA No.97628/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS

IA No. 74686/2017 - CONDONATION OF DELAY IN FILING

IA No. 74687/2017 - EX-PARTE STAY

IA No. 97628/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/ FACTS/ ANNEXURES)

Diary No(s). 26590/2017 (III)

(FOR ADMISSION and I.R. and IA No.98313/2017-CONDONATION OF DELAY IN FILING and IA No.98314/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.98312/2017-STAY APPLICATION)

SLP(C) No. 36951/2017 (III)

C.A. No. 3983-3985/2018 (III)

(IA No. 50720/2018 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ ANNEXURES and IA No. 50719/2018 - STAY APPLICATION)

Date : 28-03-2023 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Petitioner(s) Mr. B. Krishna Prasad, AOR

Ms. Nisha Bagchi, Adv.

Mr. Mukesh Kumar Maroria, AOR

Ms. Vishakha, Adv.

Mr. Rajat Nair, Adv.

Mr. Merusagar Samantaray, Adv.

Ms. Monica Benjamin, Adv.

For Respondent(s) Ms. Diksha Rai, AOR

Mr. Ankit Agrawal, Adv.

Ms. Ragini Pandey, Adv.

Mr. Prateek Shankar, Adv.

Mr. Prateek Dhankhar, Adv.

Mr. Gautam Awasthi, AOR

Mr. Sudarshan Singh Rawat, AOR

Mr. S. Sunil, Adv.

Mr. Jagdish N, Adv.

Mr. Mohit Kaushik, Adv.

Mr. Nikhil Jain, AOR

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

SLP (C) Nos. 30315-30316/2017, 7391/2018, 35659/2017,
37082/2017 AND 36951/2017

We have considered the pleadings and submissions of the parties in the special leave petitions.

The appellant-revenue had approached this Court by filing appeals directed against the order of the CESTAT. This Court permitted those appeals to be withdrawn with liberty to the appellant-revenue to approach the High Court which they did. The High Court, however, was of the view that since issues of valuation have been involved, the appeals were not maintainable.

In these special leave petitions, the revenue has confined its challenge to the order of the High Court rejecting the appeals on the ground of maintainability.

Learned counsel submits that revenue may be permitted to apply for restoration of the appeals which were permitted to be withdrawn on various dates including on 13.04.2016.

Liberty granted.

In view of the above, the special leave petitions do not survive and are disposed of.

Diary No(s). 1497/2018, Diary No(s). 4612/2018, C.A. No. 3133-3135/2018, C.A. No. 3796-3797/2018, C.A. No. 177/2020
Diary No(s). 21581/2017, Diary No(s). 26590/2017 AND C.A. No. 3983-3985/2018

Delay condoned.

Admitted.

List in the months of July, 2023.

(NEETA SAPRA)
COURT MASTER (SH)

(MATHEW ABRAHAM)
COURT MASTER (NSH)