

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6/2020

COMMISSIONER OF CENTRAL EXCISE AND SERVICE
TAX RAJKOT

Appellant(s)

VERSUS

M/S SHREE DIGVIJAY CEMENT CO. LTD.

Respondent(s)

WITH

CIVIL APPEAL (DIARY) NO.18882/2021

O R D E R

1. There is a gross delay of 482 days in filing the Civil Appeal (Diary) No.18882/2021 which has not been satisfactorily explained by the appellant.
2. Even otherwise, we find no good reason to interfere with the impugned orders passed by the Customs, Excise and Service Tax Appellate Tribunal.
3. The Civil Appeal (Diary) No.18882/2021 is, accordingly, dismissed on the ground of delay as well as merits and the Civil Appeal No.6/2020 is dismissed on merits.
4. Pending applications, if any, shall also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(R. MAHADEVAN)

NEW DELHI
29TH APRIL, 2025.

ITEM NO.4

COURT NO.13

SECTION XVII-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 SCivil Appeal No.6/2020

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX RAJKOT Appellant(s)

VERSUS

M/S SHREE DIGVIJAY CEMENT CO. LTD.

Respondent(s)

(IA No. 189490/2019 - EX-PARTE STAY & IA No. 189491/2019 -
EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No.18882/2021 (XVII-A)

(IA No. 111632/2021 - CONDONATION OF DELAY IN FILING APPEAL, IA
No. 111633/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT & IA No. 111634/2021 - STAY APPLICATION)

Date : 29-04-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) :

Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. P.V. Yogeswaran, Adv.
Mr. Rupesh Kumar, Adv.
Ms. Nisha Bagchi, Adv.
Mr. Sharath Nambiar, Adv.
Mr. Shantanu Sharma, Adv.

Mr. Mukesh Kumar Maroria, AOR

For Respondent(s) :

Mr. V. Sridharan, Sr. Adv.
Mrs. Bina Gupta, AOR
Ms. Sheena Taqui, Adv.
Ms. Akansha Saini, Adv.
Ms. Charanya Lakshmikumaran, Adv.
Mr. Shiv Vinayak Gupta, Adv.
Mr. Ayush Agarwal, Adv.Mr. Karan Talwar, Adv.
Mr. Ashwin Joseph, Adv.
Mr. Santosh Krishnan, AOR

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

1. The Civil Appeal (Diary) No.18882/2021 is dismissed on the ground of delay as well as merits and the Civil Appeal No.6/2020 is dismissed on merits, in terms of the signed order.
2. Pending applications, if any, shall also stand disposed of

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)