

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL OF 2025
(@DIARY NO.15159/2025)

COMMISSIONER, CGST AND CENTRAL EXCISE
NEW DELHI

APPELLANT(S)

VERSUS

M/S SPICEJET LTD.

RESPONDENT(S)

O R D E R

1. There is a gross delay of 567 days in filing the appeal which has not been satisfactorily explained.
2. We find no good reason to interfere with the impugned order dated 03-07-2023 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi.
3. The appeal is, therefore, dismissed on the ground of delay as well as merits.
4. Pending application(s), if any, stands disposed of.

.....J.
[J.B. PARDIWALA]

.....J.
[R. MAHADEVAN]

New Delhi
11th August, 2025.

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 Diary No.15159/2025

[Arising out of impugned final judgment and order dated 03-07-2023 in STA No. 52591/2016 passed by the Customs Excise Service Tax Appellate Tribunal]

COMMISSIONER, CGST AND CENTRAL EXCISE

Appellant(s)

VERSUS

M/S SPICEJET LTD.

Respondent(s)

IA No. 185247/2025 - CONDONATION OF DELAY IN FILING

IA No. 185238/2025 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA No. 185250/2025 - EX-PARTE STAY

Date : 11-08-2025 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVANFor Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Ms. Arushi Singh, Adv.
Mr. Yashraj Bundela, Adv.
Ms. Mili Baxi, Adv.
Ms. Pankhuri Srivastava, Adv.For Respondent(s) : Mr. V Lakshmikumaran, Adv.
Ms. Neha Choudhary, Adv.
Ms. Umang Motiyani, Adv.
Mr. Ayush Agarwal, Adv.
Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Ms. Charanya Lakshmikumaran, AOR

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

1. The appeal is dismissed on the ground of delay as well as merits in terms of the signed order.
2. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS(POOJA SHARMA)
COURT MASTER (NSH)