IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6723/2026(@Diary No.10388/2026)

COMMISSIONER OF CGST AND CENTRAL EXCISE Appellant(s)

VERSUS

M/S INTEGRATED COAL MINING LIMITED Respondent(s)

O R D E R

1. Delay of 198 days in filing the Civil Appeal is condoned.

2. Heard Mr. N. Venkataraman, the learned Additional Solicitor General assisted by the panel counsel Mr. V.C.Bharathi appearing for the appellant – Revenue, Mr. Arvind P. Datar and Mr. Neeraj Kishan Kaul, the learned Senior counsel appearing for the Respondent – Assessee respectively.

3. Mr. N. Venkataraman, upon instructions, submitted that the Department has been levying Excise Duty on the same activity, besides States collecting VAT. Now, Service tax is sought to be imposed on the same value of goods, crushing and transportation charges. This will be a double levy of both Excise Duty and Service tax on the same transaction.

4. In view of the aforesaid, this Appeal stands dismissed.

5. Pending applications also stand disposed of.

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

.....J
(VIJAY BISHNOI)

NEW DELHI;
20TH APRIL, 2026.

ITEM NO.14 COURT NO.7 SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.6723/2026(@Diary No.10388/2026)

[Arising out of impugned final judgment and order dated 04-06-2025 in SAT No. 75094/2024 passed by the Customs Excise and Service Tax Appellate Tribunal, Kolkata]

COMMISSIONER OF CGST AND CENTRAL EXCISE Petitioner(s)

VERSUS

M/S INTEGRATED COAL MINING LIMITED Respondent(s)

(IA No. 93712/2026 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 93711/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 93713/2026 - STAY APPLICATION)

Date : 20-04-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :
Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Ms. Disha Thakkar, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Yogya Rajpurohit, Adv.
Mr. Rakesh Kumar, Adv.

For Respondent(s) :
Mr. Arvind Datar, Sr. Adv.
Mr. Neeraj Kishan Kaul, Sr. Adv.
Mr. Arvind Baheti, Adv.
Mr. Aakash Bajaj, Adv.
Ms. Prerona Banerjee, Adv.
Mr. Jay Bohra, Adv.
Ms. Sania Abbasi, Adv.
For M/s Khaitan & Co., AOR

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

1. Delay of 198 days in filing the Civil Appeal is condoned.

2. Exemption Application is allowed.

3. This appeal stands dismissed, in terms of the signed order.

4. Pending applications, if any, also stand disposed of.

(VISHAL ANAND) **(POOJA SHARMA)**
DEPUTY REGISTRAR **COURT MASTER (NSH)**

(Signed Order is placed on the file)