IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). OF 2026
(@Diary No(s). 41682/2026)

COMMISSIONER OF CGST DELHI (SOUTH) ... APPELLANT(S)

Versus

M/S BUREAU OF ENERGY EFFICIENCY ... RESPONDENT(S)

O R D E R

1. Delay condoned.

2. Learned counsel for the appellant fairly states that the decision which has been relied upon by Custom Excise Service Tax Appellate Tribunal while passing the impugned order has not been subjected to challenge and therefore, the same has attained finality.

3. In such view of the matter, the appeal is dismissed.

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

……. .J.
[MANOJ MISRA]

……. .J.
[VIJAY BISHNOI]

NEW DELHI;
AUGUST 14, 2026.

ITEM NO.28 COURT NO.9 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 Diary No(s). 41682/2026
[Arising out of impugned final judgment and order No. 51323/2025 dated 16-09-2025 in STA No. 50359/2025 passed by the Custom Excise Service Tax Appelate Tribunal]

COMMISSIONER OF CGST DELHI (SOUTH) Petitioner(s)

VERSUS

M/S BUREAU OF ENERGY EFFICIENCY Respondent(s)
IA No. 233333/2026 - CONDONATION OF DELAY IN FILING
IA No. 233337/2026 - STAY APPLICATION

Date : 14-08-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE MANOJ MISRA
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.
Mr. Kartikeya Aggarwal, Adv.
Mrs. Bhakti Vardhan Singh, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Renu Pandey, Adv.

For Respondent(s) :

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

Delay condoned.

The appeal is dismissed in terms of the signed order.

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

(SONIA BHASIN) (SAPNA BANSAL)
ASSISTANT REGISTRAR-CUM-PS COURT MASTER (NSH)
(Signed order is placed on the file)

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