IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO…. OF 2026
(@DIARY NO. 57370/2026)

COMMISSIONER OF CGST AND CENTRAL EXCISE **APPELLANT(S)**

VERSUS

M/S RAMSARUP INDUSTRIES LIMITED **RESPONDENT(S)**

O R D E R

1. Heard Mr.N. Venkataraman, the learned ASG appearing for the revenue.

2. Delay condoned.

3. We find no good ground to interfere with the impugned judgment and order dated 19.01.2026 passed by the Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata.

4. The appeal is, accordingly, dismissed.

5. Pending application(s), if any, stands disposed of.

……J.
[J.B. PARDIWALA]

……J.
[K. VINOD CHANDRAN]

New Delhi
12th October,2026

ITEM NO.21 COURT NO.5 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. 57370/2026

[Arising out of impugned final judgment and order dated 19-01-2026 in STA No. 76942/2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF CGST AND CENTRAL EXCISE Petitioner(s)

VERSUS

M/S RAMSARUP INDUSTRIES LIMITED Respondent(s)

IA No. 309635/2026 - CONDONATION OF DELAY IN FILING
IA No. 309636/2026 - EX-PARTE STAY

Date : 12-10-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V C Bharathi, Adv.
Mr. Gaurav Arya, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Ashiwan Mishra, Adv.

For Respondent(s) :

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

1. **Delay condoned.**
2. **The appeal is dismissed in terms of the signed order.**
3. **Pending application(s), if any, shall stand disposed of.**

(CHANDRESH) (POOJA SHARMA)
ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)
(Signed order is placed on the file)