

ITEM NO.28

COURT NO.12

SECTION XII-A

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

SPECIAL LEAVE PETITION (CIVIL)..... Diary No. 30600/2025

[Arising out of impugned final judgment and order dated 29-01-2025 in WP No. 27108/2021; 29-01-2025 in WP No. 22055/2021 and 29-01-2025 in WP No. 21998/2021 passed by the High Court of Andhra Pradesh at Amravati]

THE UNION OF INDIA

PETITIONER(S)

VERSUS

M/S HERITAGE FOODS LIMITED & ANR.

RESPONDENT(S)

(IA No. 157639/2025 - CONDONATION OF DELAY IN FILING)

Date : 17-07-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Prashant Singh-ii, Adv.
Ms. Mili Baxi, Adv.
Mr. Raghavendra M Kulkarani, Adv.

For Respondent(s)

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

1. The delay of 30 days in filing the present petitions is condoned in the facts and circumstances of the case. Accordingly, I.A. No. 157639/2025 is allowed.
2. The issue in these petitions is whether flavoured milk has to be classified as Item 403 taxable at the rate of 5% or as Item 9930 taxable at the rate of 12%. This issue has already been

decided by this Court.

3. The Writ Court has held that it has to be classified as Item 04030000 and has to be taxed at the rate of 5%.

4. The special leave petition against one such decision bearing SLP(C)(D) No. 17602 of 2025 has already been dismissed by this Court vide order dated 09.05.2025.

5. In view of the above, the present petitions also stand dismissed.

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

(SNEHA DAS)
SENIOR PERSONAL ASSISTANT

(NIDHI MATHUR)
COURT MASTER (NSH)