

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL DIARY NO.12203/2025

THE COMMISSIONER OF GST AND CENTRAL EXCISE

APPELLANT(s)

VERSUS

M/S JSW STEEL LIMITED

RESPONDENT(S)

O R D E R

1. There is a gross delay of 309 days in filing the appeal which has not been satisfactorily explained.
2. We find no good reason to interfere with the impugned order dated 01-03-2024 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.
3. The appeal is, therefore, dismissed on the ground of delay as well as on merits.
4. However, question of law is kept open.
5. Pending application(s), if any, stands disposed of.

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

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

New Delhi
21st April, 2025

ITEM NO.15

COURT NO.13

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). 12203/2025

[Arising out of impugned final judgment and order dated 01-03-2024 in EA No. 40836/2021 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai]

THE COMMISSIONER OF GST AND CENTRAL EXCISE

Petitioner(s)

VERSUS

M/S JSW STEEL LIMITED

Respondent(s)

IA No. 87410/2025 - CONDONATION OF DELAY IN FILING

IA No. 87406/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 87400/2025 - STAY APPLICATION

Date : 21-04-2025 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Mr. N.venkatraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Rupesh Kumar, Sr. Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Dhruv Sharma, Adv.
Mr. Rajendra Singh Rana, Adv.

For Respondent(s) :Mr. Visalaksh Kumar, Adv.
Mr. Udit Jain, Adv.
Mr. Ajitesh Dayal Singh, Adv.
Mr. Aadesh Ramadorai, Adv.
Mr. Vishnu Kant, 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 on merits in terms of the signed order which is placed on the file.**
- 2. However, question of law is kept open.**
- 3. Pending application(s), if any, stands disposed of.**

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)