

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

CIVIL APPEAL NO.3735 OF 2025
(@Diary No.4398/2025)

COMMISSIONER OF CGST AND CENTRAL EXCISE BHIWANDI APPELLANT(S)

VERSUS

SUNDER INTERNATIONAL

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. Heard Mr. N.Venkatraman, the learned A.S.G. appearing for the appellant.
3. We find no good reason to interfere with the impugned order dated 15-10-2024 passed by the Customs, Excise and Service Tax Appellate Tribunal, West Zone Bench at Mumbai.
4. The appeal is dismissed accordingly.
5. Pending application(s), if any, stands disposed of.

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

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

New Delhi
07th March, 2025

ITEM NO.9

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.4398/2025

[Arising out of impugned final judgment and order dated 15-10-2024 in EA No. 85189/2023 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CGST AND CENTRAL EXCISE BHIWANDI Appellant(s)

VERSUS

SUNDER INTERNATIONAL

Respondent(s)

IA No. 51721/2025 - CONDONATION OF DELAY IN FILING

IA No. 51723/2025 - EX-PARTE STAY

IA No. 51718/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 07-03-2025 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. Arijit Prasad, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Anmol Chandan, Adv.
Mr. Shantnu Sharma, Adv.
Ms. Anamika Agrawal, Adv.

For Respondent(s) :Mr. Prakash Shah, Sr. Adv.
M/S Mps Legal, AOR

Mr. Jas Sanghavi, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Anirudh Jamwal, Adv.
Mr. Yugantar Singh Chauhan, Adv.

**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, stands disposed of.**

**(CHANDRESH)
ASTT. REGISTRAR-cum-PS**

**(POOJA SHARMA)
COURT MASTER (NSH)**

(Signed order is placed on the file)