

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2025
(Arising out of Diary No.11174 of 2025)

COMMISSIONER OF CENTRAL TAX GST AND CE ... APPELLANT(S)

VS.

M/S OCL INDIA LIMITED ... RESPONDENT(S)

O R D E R

Heard the learned counsel appearing for the appellant.

Delay condoned.

Apart from the fact that the decision relied upon in the impugned judgment has not been challenged, even otherwise, we agree with the view taken by the Custom, Excise Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata. There is no merit in the appeal and the same is accordingly dismissed.

.....J.
(ABHAY S.OKA)

.....J.
(UJJAL BHUYAN)

NEW DELHI;
April 15, 2025

ITEM NO.11

COURT NO.4

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). 11174/2025

COMMISSIONER OF CENTRAL TAX GST AND CE

Appellant(s)

VERSUS

M/S OCL INDIA LIMITED

Respondent(s)

(IA No. 81893/2025 - CONDONATION OF DELAY IN FILING
IA No. 81896/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 81895/2025 - STAY APPLICATION)

Date : 15-04-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) :

Mr. V C Bharathi, Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Sarthak Karol, Adv.
Mr. B K Satija, Adv.
Mr. Akshay Amritanshu, Adv.

For Respondent(s) :

Ms. Charanya Lakshmikumaran, AOR
Ms. Neha Choudhary, Adv.
Ms. Umang Motiyani, Adv.
Ms. Nitum Jain, Adv.
Mr. Ayush Agarwal, Adv.
Ms. Falguni Gupta, Adv.

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 applications also stand disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(AVGV RAMU)
COURT MASTER

(Signed order is placed on the file.)