

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Comp. App. (AT) (Ins) No. 847 of 2026

&

I.A. No. 3349 of 2026

IN THE MATTER OF:

**Office of the Assistant
Commissioner of Central GST
& Central Excise, Belapur Commissionerate**

...Appellant(s)

Versus

Dolphin Offshore Enterprises (India) Ltd. & Anr.

...Respondent(s)

Present:

For Appellant(s) : Mr. Satish Aggarwal, Sr. Advocate.

For Respondent(s) : Ms. Priyanshi Bhatnagar and Mr. Kaustubh Singh,
Advocates for R1.

Mr. Akshay A. and Mr. Sarthak Srivastava,
Advocates for R2.

O R D E R
(Hybrid Mode)

16.07.2026 List this Appeal on **24.08.2026**.

[Justice Yogesh Khanna]
Officiating Chairperson

[Barun Mitra]
Member (Technical)

Abhishek/Manu