

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

**CIVIL APPEAL NO..... OF 2025
(@DIARY NO.58081/2025)**

**COMMISSIONER CGST AND CENTRAL
EXCISE KANPUR**

APPELLANT(S)

VERSUS

**M/S TRIMURTI FRAGRANCES AND FLAVOUR
PVT. LTD.**

RESPONDENT(S)

O R D E R

1. Heard Mr. N.Venkataraman, the learned ASG, assisted by Mr. V.Chandrashekara Bharathi, the learned counsel appearing for the revenue, and Mr. Arvind Datar, the learned senior counsel, assisted by Ms. Payal Chawla and Ms. Ananya Ghosh, the learned counsel appearing for the assessee.

2. Delay condoned.

3. We find no good ground to interfere with the impugned order dated 06.08.2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, Allahabad.

4. The appeal is, accordingly, dismissed.
5. Pending application(s), if any, stands disposed of.

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

.....J.
[K.V. VISWANATHAN]

New Delhi
19th December, 2025.

cd

ITEM NO.36

COURT NO.7

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. 58081/2025

[Arising out of impugned final judgment and order dated 06-08-2025 in EA No. 70442/2024 passed by the Customs, Excise and Service Tax Appellate Tribunal]

COMMISSIONER CGST AND CENTRAL
EXCISE KANPUR

Appellant(s)

VERSUS

M/S TRIMURTI FRAGRANCES AND
FLAVOUR PVT. LTD.

Respondent(s)

IA No. 287141/2025 - CONDONATION OF DELAY IN FILING
IA No. 287137/2025 - EX-PARTE STAY

Date : 19-12-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. N.Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Rajendra Singh Rana, Adv.
Mr. Praneet Pranav, Adv.
Mr. V C Bharathi, Adv.
Mr. Sarthak Karol, Adv.
Mr. Udai Khanna, Adv.

For Respondent(s) : Mr. Arvind Datar, Sr.Adv.
Ms. Payal Chawla, Adv.
Ms. Ananya Ghosh, Adv.

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

1. Heard Mr. N.Venkataraman, the learned ASG, assisted by Mr. V.Chandrashekara Bharathi, the learned counsel appearing for the revenue, and Mr. Arvind Datar, the learned senior counsel, assisted by Ms. Payal Chawla and Ms. Ananya Ghosh, the learned counsel appearing for the assessee.
2. Delay condoned.
3. The appeal is dismissed in terms of the signed order.
4. 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)