

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 12877/2020

[Arising out of impugned final judgment and order dated 06-02-2020 in TA No. 775/2019 passed by the High Court of Gujarat at Ahmedabad]

COMMISSIONER CGST AND CENTRAL EXCISE GANDHIDHAM Petitioner(s)

VERSUS

M/S. WELSPUN INDIA LTD. Respondent(s)

IA No. 110637/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 07-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) : Mr K.M. Natraj, Ld. ASG
Ms Nisha Bagchi, Adv.
Mr P.S. Sudheer, Adv.
Mr Anuj Udupa, Adv.
Mr Vinayak Sharma, Adv.
Mr G.S. Makkar, Adv.

Mr. Mukesh Kumar Maroria, AOR

For Respondent(s) :
Mr. Kavin Gulati, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Hardik Modh, Adv.
Mr. Gopal Mundhra, Adv.
Mr. Udit Jain, Adv.
Mr. Path Parikh, Adv.
Mr. Mahfooz Ahsan Nazki, AOR

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

1. Heard learned counsel for the parties.

2. It has been brought to our notice that apart from deciding the issue on merits, Customs, Excise & Service Tax Appellate Tribunal ("CESTAT"), in its order, had recorded that the Show Cause Notice was beyond the normal period of limitation of one year and the extended period of limitation was not available to the Revenue as there was no suppression. This finding returned by CESTAT was not questioned before the High Court in the appeal.

3. The substantial questions of law that were proposed for being pressed before the High Court did not at all question this finding.

4. In such circumstances, we do not find a good reason to entertain this petition. The Special Leave is, accordingly, dismissed.

5. Pending application(s), if any, shall stand disposed of.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)