ITEM NO.16 COURT NO.7 SECTION XII

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No. 59765/2026

[Arising out of impugned final judgment and order dated 18-06-2026 in WA No. 3577/2024 passed by the High Court of Judicature at Madras]

THE ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE COIMBATORE IV DIVISION **Petitioner(s)**

VERSUS

M/S AKSHAYA BUILDING SOLUTION **Respondent(s)**

(FOR ADMISSION AND IA No. 343361/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Date : 16-11-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) **Mr. Raghvendra P Shankar, A.S.G.**
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. Karan Lahiri, Adv.
Mr. Ajay Alok Sirvastava, Adv.
Mr. Amit Sharma II, Adv.
Mr. Maninder Dubey, Adv.

For Respondent(s)

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

Tag with SLP(C) No. 8559/2025, titled *“The Union Of India and Ors. vs. Brij Systems Ltd. and Ors.”*.

(BABITA PANDEY) **(PREETI SAXENA)**
AR-CUM-PS **COURT MASTER (NSH)**

Signature Not Verified
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Date: 2026.11.17 17:22:44 IST
Reason: