

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

CIVIL APPEAL Diary No. 33391/2026

[Arising out of impugned final judgment and order dated 29-12-2025 in FO No. 87026/2025 29-12-2025 in FO No. 87027/2025 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CGST AND CENTRAL EXCISE

Petitioner(s)

VERSUS

NIRMAL SEEDS PVT LTD

Respondent(s)

IA No. 189262/2026 - CONDONATION OF DELAY IN FILING

IA No. 189263/2026 - STAY APPLICATION

Date : 13-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UJJAL BHUYAN

HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) : Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Arijit Prasad, Sr. Adv.
Ms. Nasadiya Singh, Adv.
Mrs. Shambhavi Sharma, Adv.
Mr. B K Satija, Adv.
Ms. Ankita Singh, Adv.
Mr. Deepak Kumar, Adv.

For Respondent(s) :

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

1. Delay condoned.

2. We have heard Mr. N. Venkataraman, learned Additional Solicitor General of India. He points out that contrary to the finding recorded by the Customs, Excise and Service Tax Appellate Tribunal, Mumbai, West Zonal Bench, that the department could not

discharge the burden by adducing proper evidence in support of the classification by which it sought to levy additional duty on the assessee by replacing the classification of the assessee, the department had actually discharged its burden. In support, he has referred to paragraph 9 of the order in original at page 252 of the paperbook.

3. Issue notice, returnable on 07.09.2026.

(IRAMNAZ)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)