

ITEM NO.5

COURT NO.4
S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SECTION XVII-A

CIVIL APPEAL Diary No(s). 42273/2026

[Arising out of impugned final judgment and order dated 30-10-2025 in CUSTA No. 52181/2016 30-10-2025 in CUSTA No.52472/2016 passed by the Custom Excise Service Tax Appellate Tribunal]

DIRECTORATE GENERAL OF CENTRAL EXCISE AND INTELLIGENCE
(ADJUDICATION CELL)

Petitioner(s)

VERSUS

M/S REDINGTON INDIA LIMITED

Respondent(s)

IA No. 266454/2026 - CONDONATION OF DELAY IN FILING

IA No. 266455/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 266453/2026 - EX-PARTE STAY

Date : 30-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. N Venkatarman, A.S.G.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. Nupur Sharma, Adv.
Mrs. Rukhmini Bobde, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Arkaj Kumar, Adv.
Mrs. Reena Pandey, Adv.

For Respondent(s) :

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

1. Mrs. Nisha Bagchi, learned senior counsel appearing for the petitioner(s), has brought to our notice the findings recorded in the order-in-original No.08/2016-ST dated 22nd April, 2016 that the agreements for maintenance, service as well as for consumables are artificially split in order to evade tax.

2. Issue notice on the application for condonation of delay in filing the Civil Appeal as well as on the Civil Appeal, returnable on 20th November, 2026.

(SHUBHAM SONI)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR