

IN THE SUPREME COURT OF INDIA
CIVIL ORIGINAL JURISDICTION

CIVIL APPEAL No(s). 7823-7826/2024

COMMISSIONER OF CGST AND CE PUNE I

APPELLANT(s)

VERSUS

M/S THERMAX LTD.

Respondent(s)

O R D E R

1. Heard learned counsel appearing for the parties. Having considered the facts and circumstances of the case(s), we are of the opinion that the Customs, Excise and Service Tax Appellate Tribunal has not committed any error in law or fact.
2. The Civil Appeals are, accordingly, dismissed.
3. Pending application(s), if any, are also dismissed.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
25th MAY, 2026.

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 SCivil Appeal No(s). 7823-7826/2024

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Appellant(s)

VERSUS

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Respondent(s)

(IA No. 106070/2026 - EARLY HEARING APPLICATION
IA No. 165704/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 165708/2023 - STAY APPLICATION)

Date : 25-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Appellant(s): Mr. N.Venkataraman, A.S.G. (NP)
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Mrs. Neelakshi Bhadauria, Adv.
Mr. Advitya Awasthi, Adv.For Respondent(s): Mr. V Lakshmikumaran, Adv.
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.
Mr. Atrey GC, Adv.
Ms. Charanya Lakshmikumaran, AORUPON hearing the counsel the Court made the following
O R D E R

1. Heard learned counsel for the parties.
2. The Civil Appeals are dismissed in terms of the signed order placed on the file.
3. Pending application(s), if any, shall stand disposed of.

(ABHINAV KUMAR)
COURT MASTER (SH)(NIDHI WASON)
ASSISTANT REGISTRAR

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 SCivil Appeal No(s). 7823-7826/2024

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Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.
Mr. Atrey GC, Adv.
Ms. Charanya Lakshmikumaran, AOR

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

1. Heard learned counsel for the parties.
2. We are not inclined to interfere with the impugned order in exercise of our jurisdiction under Article 136 of the Constitution of India.
3. The Civil Appeal is, accordingly, dismissed and

the accompanying interlocutory application(s), if any,
stands disposed of.

(ABHINAV KUMAR)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR