

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO. _____ OF 2026
(Arising out of SLP(C) No. _____ /2026
@ Diary No.24485/2026)**

**THE PRINCIPAL COMMISSIONER OF CENTRAL
EXCISE AND CGST JAIPUR**

APPELLANT

VERSUS

**M/S RAJASTHAN STATE ROAD TRANSPORT
CORPORATION**

RESPONDENT

ORDER

1. Delay condoned.
2. This civil appeal challenges the order dated 06th January, 2026 of the Customs, Excise & Service Tax Appellate Tribunal, New Delhi.
3. We have heard Ms. Bagchi, learned senior counsel for the appellant and considered the materials on record.
4. We find no reason to entertain this civil appeal which is, accordingly, dismissed.
5. Pending application(s), if any, shall stand disposed of.

.....J
(DIPANKAR DATTA)

.....J
(SATISH CHANDRA SHARMA)

**NEW DELHI;
MAY 15, 2026.**

ITEM NO.25

COURT NO.8

SECTION XVII-A

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

CIVIL APPEAL Diary No(s). 24485/2026

[Arising out of impugned final judgment and order dated 06-01-2026 in STA No. 50039/2025 passed by the Custom Excise Service Tax Appellate Tribunal]

THE PRINCIPAL COMMISSIONER OF CENTRAL EXCISE
AND CGST JAIPUR

Petitioner

VERSUS

M/S RAJASTHAN STATE ROAD TRANSPORT CORPORATION

Respondent

I.A. No.144038/2026-CONDONATION OF DELAY IN FILING
I.A. No.144037/2026-STAY APPLICATION

Date : 15-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) : Mr. N Venkatarman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mrs. Nisha Bagchi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Karunakar Mahalik, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The appeal is dismissed in terms of the signed order.
3. Pending application(s), if any, shall stand disposed of.

(RASHMI DHYANI PANT)
ASST. REGISTRAR-CUM-PS

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)

(signed order is placed on the file)