

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

MISCELLANEOUS APPLICATION DIARY NO. 37939 OF 2026

IN

(CIVIL APPEAL NO. 8466 of 2026)

ABHISHEK BANERJEE

APPELLANT(S)

VERSUS

M/S. EMTA COAL LIMITED & ANR.

RESPONDENT(S)

O R D E R

1. Upon mentioning it is brought to our notice that there are some inadvertent errors in paragraph Nos.3, 4 and 5 of the order passed by this Court on 12.06.2026 in Civil Appeal No. 8466 of 2026.

2. Considering the submissions, we substitute the existing paragraph Nos.3, 4 and 5 of the order in the following manner:

“3. Having gone through the judgment, we are of the view that it is a well reasoned order, therefore, it does not warrant interference. It is contended that the impugned order may lead to unwarranted refunds to the respondent(s)-company, based on the Calcutta High Court judgment in *Commissioner of Service Tax, Kolkata vs. Electrosteel Castings Limited*¹ therefore, if the law is not settled by this Court, similar parties would approach the authorities including CESTAT for seeking similar relief.

4. If the law has been settled by some decision of the High Court, it remains binding till it is set aside or overruled by the Supreme Court, and the Tribunal or authorities cannot ignore the judgment of the High Court. Till it is set aside or overruled, the same would hold the field and the Tribunal or authorities would not commit any error of law by relying upon judgment of the Calcutta High Court.

5. It is also to be noticed that the law has been settled by the Supreme Court also in Civil Appeal (Diary) No. 33259 of 2018 by order dated 05.10.2018 against an earlier order of the similar nature in the matter of *Marmugao Port Trust vs. Commissioner of Customs, Central Excise & Service Tax*², which has been relied upon by the Tribunal."

3. In view of the above, the miscellaneous application is disposed of.

.....J.
[PRASHANT KUMAR MISHRA]

.....J.
[SANJEEV SACHDEVA]

NEW DELHI;
June 24, 2026

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

MISCELLANEOUS APPLICATION Diary No(s). 37939/2026

[Arising out of impugned final judgment and order dated 12-06-2026 in C.A. No. No. 8466/2026 passed by the Supreme Court of India]

ABHISHEK BANERJEE

Petitioner(s)

VERSUS

M/S. EMTA COAL LIMITED & ANR.

Respondent(s)

Date : 24-06-2026 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

(PARTIAL COURT WORKING DAYS)

For Petitioner(s) Mr. Siddharth Jain, Adv.
Mr. Tushan Rawal, Adv.

For Respondent(s)

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

1. The miscellaneous application is disposed of in terms of the Signed Order placed on the file.
2. Pending application(s), if any, shall stand disposed of.

(MINI)
COURT MASTER (SH)

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)