

ITEM NO.55

COURT NO.7

SECTION XVI

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

Miscellaneous Application No. 1546/2026 in SLP(C) No. 22173/2025

[Arising out of impugned final judgment and order dated 10-12-2025
in SLP(C) No. 22173/2025 passed by the Supreme Court of India]

S.N. TRADING COMPANY & ANR.

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

WITH

MA 1547/2026 in SLP(C) No. 22144/2025 (XVI)

Date : 26-05-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : By Courts Motion, AOR

Mr. Vivek Sarin, Adv.
Mr. Aakarshan Aditya, AOR
Ms. Divyanshi Singh, Adv.
Mr. Satish C. Kaushik, Adv.
Mr. Dhruv Dev Gupta, Adv.
Mr. Vibhu Tiwari, Adv.

For Respondent(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Bhakti Vardhan Singh, Adv.

Mr. Piyush Beriwal, Adv.
Mr. P V Yogeswaran, Adv.
Mrs. Meera Patel, Adv.

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

1. Our order dated 15.5.2026 reads thus:-

"1. Our order dated 11.08.2025 reads thus:-

"1. Heard the learned counsel appearing for the petitioners.

2. Exemption Applications are allowed.

3. Subject to deposit of Rs.5,98,000/- with the Registry of this Court in each matter, issue notice to the respondents.

4. Dasti service, in addition, is permitted.

5. The learned counsel appearing for the petitioners submitted that within a week from today, the petitioners will deposit the amount of Rs.5,98,000/- in each matter with the Registry of this Court.

6. No sooner the amount is deposited by the petitioners, then the matter shall be notified for further hearing.

7. Since a statement has been made and the petitioners have agreed to deposit the amount, referred to above, within a period of one week, the department shall not proceed with the auction of the goods i.e. areca nuts. This amount of Rs.5,98,000/- which we have asked the petitioners to deposit is the amount which has been imposed upon the petitioners by way of penalty."

2. Thereafter, on 10.12.2025, we passed the following order:-

"1. Having heard the learned counsel appearing for the petitioners and having gone through the materials on record, we find no good ground to interfere with the impugned orders passed by the High Court.

2. The Special Leave Petitions are, accordingly, dismissed.

3. Pending applications, if any, also stand disposed of."

3. In pursuance of our order dated 11.08.2025, the original petitioners deposited the amount of Rs.5,98,000/- with the Registry of this Court.

4. *The Registry wants this Court to clarify what has to be done with this amount of Rs.5,98,000/- deposited by the petitioners because the Special Leave Petition has already been dismissed vide order dated 10.12.2025 referred to above.*

5. *Post these Miscellaneous Applications on 26.05.2026.*

6. *On the next date of hearing, a responsible person from the Company shall personally remain present before this Court.*

7. *Registry to inform about this order to the petitioners."*

2. In pursuance of our order, referred to above, Mr. Vinod Maurya and Pramod Maurya respectively claiming to be the owners of the company are personally present before this Court.

3. As of abundant caution, we direct the Registry to transfer this amount of Rs.11,96,000/- (Rupees Eleven lakh Ninety Six thousand only) with interest accrued thereon, deposited by the petitioners, to the office of the ACAO, CGST and Central Excise, Siliguri Commissionerate at the earliest.

4. The Registry shall transfer this amount of Rs.11,96,000/- (Rupees Eleven lakh Ninety Six thousand only) with interest accrued thereon, if any, to the account of ACAO CGST and Central Excise Siliguri Commissionerate, Account No. 44497072368, State Bank of India, IFSC Code-SBIN0000184.

5. We take notice of the fact that Rs.5,98,000/- (Rupees Five Lakh Ninety Eight thousand only) was deposited by each of the

petitioners and that is how the aggregate amount comes to Rs.11,96,000/- (Rupees Eleven lakh Ninety Six thousand only).

6. Once the entire amount stands transferred to the Siliguri Commissionerate as referred to above the two petitioners, before us, shall appear before the Officer and the Officer concerned after due verification and proper identification shall disburse this amount accordingly to the petitioners within a period of one week from the date the amount stands transferred.

7. With the aforesaid, the Miscellaneous Applications stand closed.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)