

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. 33390/2026

[Arising out of impugned final judgment and order dated 18-12-2025 in STA No. 40272/2022 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai]

COMMISSIONER OF GST AND CCE CHENNAI

Petitioner(s)

VERSUS

SUNDARAM FINANCE LTD

Respondent(s)

IA No. 189811/2026 - CONDONATION OF DELAY IN FILING

IA No. 189813/2026 - EX-PARTE STAY

Date : 13-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UJJAL BHUYAN

HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) : Mr. Gurmeet Singh Makker, AOR
Mr. N Venkataraman, A.S.G.
Mr. Arijit Prasad, Sr. Adv.
Mr. Nasadiya Singh, Adv.
Mrs. Shambhavi Sharma, Adv.
Mr. B K Satija, Adv.
Mr. Ishaan Kapoor, Adv.
Ms. Ankita Singh, Adv.
Mr. Deepak Kakkar, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Issue notice.
3. Tag along with Civil Appeal No. 4784 of 2024.

(IRAMNAZ)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)