

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. \_\_\_\_\_ OF 2026  
(Arising out of Diary No.21750 of 2026)

COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND  
SERVICE TAX, BHUBANESWAR-I ...Appellant(s)

Vs.

M/S POPULAR TYRE RETREADERS ETC. ...Respondent(s)

O R D E R

1. Delay condoned.
2. Having heard Mr. N.Venkataraman, learned Additional Solicitor General appearing for the appellant, we are not inclined to interfere with the impugned order.
3. The Civil Appeals are, accordingly, dismissed.

.....J.  
(K.V.VISWANATHAN)

.....J.  
(VIPUL M. PANCHOLI)

NEW DELHI;  
May 15, 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 S

CIVIL APPEAL Diary No(s). 21750/2026

[Arising out of impugned final judgment and order dated 05-08-2025 in STA Nos.345/2010, 346/2010, 347/2010, 348/2010, 349/2010, 146/2011, 147/2011 and 148/2011 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND  
SERVICE TAX, BHUBANESWAR-I

Appellant(s)

VERSUS

M/S POPULAR TYRE RETREADERS ETC.

Respondent(s)

(IA No. 143845/2026 - CONDONATION OF DELAY IN FILING  
IA No. 143837/2026 - STAY APPLICATION)

Date : 15-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN  
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Appellant(s) :

Mr. N Venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Vivek Gurnani, Adv.  
Mrs. Shambhavi Sharma, Adv.  
Mr. Varad Kilor, Adv.  
Mr. Gopal Jha, Adv.

For Respondent(s) :

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

1. The Civil Appeals are dismissed in terms of the signed order.
2. Pending application shall also stand disposed of.

(ANITA MALHOTRA)  
AR-CUM-PS

(MANOJ KUMAR)  
COURT MASTER

(Signed order is placed on the file.)