

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**PRINCIPAL BENCH, NEW DELHI**

**Comp. App. (AT) (Ins) No. 847 of 2026 & I.A. No. 3349 of 2026**  
**IN THE MATTER OF:**

**Office of the Assistant Commissioner of Central GST  
& Central Excise, Belapur Commissionerate**

**...Appellant(s)**

**Versus**

**Dolphin Offshore Enterprises (India) Ltd. & Anr.**  
**Present:**

**...Respondent(s)**

**For Appellant** : Mr. Satish Aggarwala, Gagan Vaswani, Adv.

**For Respondents** : Ms. Priyakshi Bhatnagar, Kaustubh Singh, Adv.  
Mr. Akshay A., Sarthak Srivastava, Utkarsh Rai, Adv.  
for R2

**O R D E R**  
**(Hybrid Mode)**

**24.08.2026:** List this appeal on 17<sup>th</sup> September, 2026.

**[Justice Yogesh Khanna]**  
**The Officiating Chairperson**

**[Barun Mitra]**  
**Member (Technical)**

**[Ajai Das Mehrotra]**  
**Member (Technical)**

*Sheetal/Manu*