

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).26503/2026

[Arising out of impugned final judgment and order dated 08-05-2025 in EA No. 85492/2020 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CENTRAL GST AND CENTRAL  
EXCISE PUNE I COMMISSIONERATE

Petitioner(s)

VERSUS

SKODA AUTO VOLKSWAGEN INDIA PVT. LIMITED

Respondent(s)

IA No. 160592/2026 - CONDONATION OF DELAY IN FILING

IA No. 160565/2026 - EX-PARTE STAY

Date : 27-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) : Mr. N Venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Mr. Padmesh Mishra, Adv.  
Mrs. Yogya Rajpurohit, Adv.  
Mr. Amit Kumar B, Adv.

For Respondent(s) :

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

Tag with Civil Appeal Nos.12030-12035/2016.

(HARPREET KAUR)  
COURT MASTER (SH)

(POOJA SHARMA)  
COURT MASTER (NSH)