

ITEM NO.8

COURT NO.5

SECTION XI-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

MISCELLANEOUS APPLICATION Diary No.25310/2025

[Arising out of impugned final judgment and order dated 29-07-2024 in C.A. No. 7318/2018 passed by the Supreme Court of India]

**COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX, BHUBANESWAR II & ORS.**

Petitioner(s)

VERSUS

M/S SARVESH REFRACTORIES LTD.

Respondent(s)

**IA No. 120877/2025 - CONDONATION OF DELAY IN FILING APPLICATION FOR
RESTORATION**

IA No. 120876/2025 - RESTORATION

Date : 11-08-2026 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. Arijit Prasad, Sr. Adv.
Mr. V C Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Anmol Chandan, Adv.**

For Respondent(s) :

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

- 1. Delay condoned.**
- 2. We are informed by the learned senior counsel appearing for the Revenue that the tax effect is to the tune of Rs.12 crore and**

the matter could not have been disposed of on the ground of low tax effect.

3. In view of the aforesaid, the Interlocutory Application No. 120876/2025 seeking restoration of the Civil Appeal is allowed. The Civil Appeal No. 7318/2018 is restored to its original number on the file.

4. The Miscellaneous Application stands disposed of.

5. Notify the Appeal for admission on 14.8.2026.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)