

ITEM NO.45

COURT NO.3

SECTION XVII-A

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

CIVIL APPEAL NO(S). 2990/2023

**COMMISSIONER, CENTRAL GOODS AND SERVICES TAX
 COMMISSIONERATE**

Appellant(s)

VERSUS

M/S WIPRO ENTERPRISES PVT. LTD.

Respondent(s)

(IA No. 62643/2023 - EX-PARTE STAY
 IA No. 62644/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT)

WITH

C.A. No. 1598-1601/2026 (XVII-A)

IA No. 15817/2026 - CONDONATION OF DELAY IN FILING

IA No. 15821/2026 - CONDONATION OF DELAY IN REFILING / CURING THE
 DEFECTSIA No. 15813/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT

Date : 03-09-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
 HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) Ms. Charanya Lakshmikumaran, AOR
 Mr. V Lakshmikumaran, Adv.
 Ms. Nitum Jain, Adv.
 Mr. Swastik Mishra, Adv.
 Ms. Neha Choudhary, Adv.
 Ms. Medha Sinha, Adv.
 Mr. L Badri Narayanan, Adv.

Mr. N Venkataraman, A.S.G.
 Mr. Gurmeet Singh Makker, AOR
 Ms. Nisha Bagchi, Sr. Adv.
 Mr. Udai Khanna, Adv.
 Ms. Shagun Thakur, Adv.
 Mr. Annirudh Sharma-ii, Adv.

For Respondent(s) Mr. V Lakshmikumaran, Adv.
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 Ms. Charanya Lakshmikumaran, AOR
 Ms. Neha Choudhary, Adv.

Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashovardhan Singh, Adv.
Mr. Adithya Nair, Adv.
Ms. Ananya Gupta, Adv.

Mr. Gurmeet Singh Makker, AOR

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

List on 06.11.2026.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)