

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

PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 32773/2026

[Arising out of impugned final judgment and order dated 14-05-2026 in MA No. 376/2019 passed by the High Court of Judicature at Patna]

M/S INDIAN OIL CORPORATION LIMITED

Petitioner(s)

VERSUS

THE COMMISSIONER OF CENTRAL EXCISE  
AND SERVICE TAX PATNA

Respondent(s)

IA No. 277443/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 21-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA  
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Ms. Charanya Lakshmikumaran, AOR  
Ms. Nitum Jain, Adv.  
Ms. Neha Choudhary, Adv.  
Ms. Medha Sinha, Adv.  
Mr. Adithya Nair, Adv.  
Mr. Swastik Mishra, Adv.  
Mr. Yashovardhan Singh, Adv.  
Mr. L Badri Narayanan, Adv.  
Ms. Ananya Gupta, Adv.

For Respondent(s) :

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

1. The submission on behalf of the petitioner is that there is only one service agreement between the petitioner and the service recipient. Under the said agreement, the petitioner has to transport crude from Haldia to Barauni.

At Barauni, the crude goes into another pipeline for transportation to Bongaigaon. Transportation from Barauni to Bongaigaon is handled by another company not the petitioner. In such circumstances, there is no second step as has been conceived by the High Court while setting aside the order of CESTAT.

2. Issue notice, returnable in six weeks.

3. In the meantime, there shall be a stay on the order of the High Court.

(KAVITA PAHUJA)  
ASTT. REGISTRAR-cum-PS

(AKSHAY KUMAR BHORIA)  
COURT MASTER (NSH)