IN THE SUPREME COURT OF INDIA

INHERENT JURISDICTION

REVIEW PETITION (C) ……….D. No. 25168 OF 2024

IN

CIVIL APPEAL Nos. 6521, 6525, 6526, 6527, 6528, 6529 and 6530 OF 2023

M/S DHARAMPAL PREMCHAND LTD. … PETITIONER

Versus

COMMISSIONER, CENTRAL GOODS AND SERVICES TAX … RESPONDENT

O R D E R

1. The application for listing the Review Petitions in open Court is rejected.

2. The Review Petitions are defective for the reasons stated in the Office Report. The defects were notified to counsel for the petitioner by way of Registry's letter dated 27.06.2024 and 29.07.2024 but he has not cured the same so far.

3. However, instead of rejecting these Review Petitions for non-prosecution, we have perused the same and the Judgment dated 20.10.2023 sought to be reviewed. In our opinion, no case for review of the Judgment dated 20.10.2023 is made out.

4. We, however, notice an inadvertent textual inconsistency in paragraph 1[illegible]0 and paragraph 143(b) of the Judgment, wherein, despite recording the finding that the orders of the adjudicating authority deserve to be upheld, the judgment erroneously and inadvertently records that the orders of the Tribunal "*would not be*

***sustainable*” and that the appeals “*deserve to be allowed*”. The said paragraph shall, accordingly, stand substituted in the following terms:**

> ***“110. In the light of the findings recorded herein above, we are of the considered view that the impugned orders of the tribunal do not call for interference and the order of the adjudicating authority deserve to be upheld, consequently these appeals deserve to be dismissed, except the Civil Appeal arising out of Diary No. 3487 of 2020 which is directed against the order dated 06.11.2019 passed by the CESTAT in Excise Appeal No. 70242 of 2018, which stands on a different footing and hence the said appeal is taken up for consideration and disposed of by the following order”.***

5. The aforesaid substitution is in conformity with the reasoning and the operative portion of the Judgment dated 20.10.2023. Other than this typographical correction, we do not find any other ground to entertain these Review Petitions.

6. With this clarification, the Review Petitions are disposed of. Pending application(s), if any, shall stand closed.

.. ..…………………………….CJI.
(SURYA KANT)

...…...……………...…………….J.
(ARAVIND KUMAR)

NEW DELHI;
APRIL 09, 2026.

ITEM NO.1009 **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

REVIEW PETITION (CIVIL) ……………...Diary No(s).25168/2024 IN CIVIL APPEAL Nos. 6521, 6525, 6526, 6527, 6528, 6529 and 6530 OF 2023

M/S DHARAMPAL PREMCHAND LTD. **Petitioner(s)**

VERSUS

COMMISSIONER, CENTRAL GOODS AND SERVICES TAX **Respondent(s)**

IA No. 127361/2024 - APPLICATION FOR LISTING REVIEW PETITION IN OPEN COURT

Date : 09-04-2026 This matter was circulated today.

CORAM :
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE ARAVIND KUMAR

By Circulation

UPON perusing papers the Court made the following
O R D E R

1. The application for listing the Review Petitions in open Court is rejected.

2. The Review Petitions are disposed of in terms of the signed order.

3. Pending application(s), if any, shall also stand closed.

(SATISH KUMAR YADAV) **(PREETHI DILEEP KUMAR)**
ADDITIONAL REGISTRAR **DEPUTY REGISTRAR**
(signed order is placed on the file)