

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL No(s). _____/2026
[@ DIARY No.38807/2026]**

**NARESH KUMAR AND CO. PVT. LTD.
(FORMERLY KNOWN AS NARESH KUMAR AND CO.) APPELLANT**

VERSUS

COMMISSIONER OF SERVICE TAX KOLKATA RESPONDENT

ORDER

1. Delay condoned.
2. Dr. Mittal, learned senior counsel for the appellant has been heard at some length.
3. We see no reason to entertain the appeals challenging the impugned judgment and order passed by the High Court at Calcutta in CEXA No.49 of 2009 dated 04th February, 2026 and the order dated 08th May, 2026 (as corrected *vide* order dated 25th June, 2026) in RVWO No.7 of 2026 arising out of CEXA No.49 of 2009.
4. The civil appeals are, accordingly, dismissed.
5. Pending application(s), if any, shall stand disposed of.

.....J.
[DIPANKAR DATTA]

.....J.
[SHEEL NAGU]

**NEW DELHI;
AUGUST 22, 2026.**

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).38807/2026

[Arising out of impugned final judgment and order dated 04-02-2026 in CEXA No. 49/2009 08-05-2026 in RVW0 No. 7/2026 passed by the High Court at Calcutta]

NARESH KUMAR AND CO. PVT. LTD.

(FORMERLY KNOWN AS NARESH KUMAR AND CO.)

Petitioner(s)

VERSUS

COMMISSIONER OF SERVICE TAX KOLKATA

Respondent(s)

IA No. 229211/2026 - CONDONATION OF DELAY IN FILING

IA No. 229228/2026 - EX-PARTE STAY

Date : 22-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DIPANKAR DATTA

HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) :Dr. J.K. Mittal, Sr. Adv.

Ms. Vandana Mittal, Adv.

Mr. Harshvardhan Tyagi, Adv.

Mr. Nagarkatti Kartik Uday, AOR

For Respondent(s) :

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

1. Delay condoned.
2. The civil appeals are dismissed in terms of the signed order which is placed on the file.
3. Pending application(s), if any, shall stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA KOHLI)
COURT MASTER (NSH)