IN THE SUPREME COURT OF INDIA

INHERENT JURISDICTION

REVIEW PETITION (CIVIL) NOS. OF 2026
[@ Diary No. 26086/2026]

CIVIL APPEAL NOS.7219-7226/2019

THE COMMISSIONER OF COMMERCIAL TAXES Petitioner(s)

VERSUS

M/S AMBUJA CEMENTS LIMITED Respondent(s)

O R D E R

1. Delay condoned.
2. As per the office report dated 15.07.2026, the instant Review Petition is defective. Despite communication, the learned counsel for the Review Petitioner has not cured the defects.
3. Be that as it may, Civil Appeal Nos. 7219-7226/2019 were dismissed by this Court *vide* an order dated 06.11.2025. The review petitioner has now filed the instant petition seeking a review of the order dated 06.11.2025.
4. Upon a careful examination of the records, we find that the very same grounds and prayers urged in the present Review Petition were previously raised by the Review Petitioner in Miscellaneous Application Nos. 455-462 of 2026, which were filed pursuant to the dismissal of the aforementioned Civil Appeals.

5. **During the proceedings for the said Miscellaneous Applications, both sides were heard at length. This Court was not inclined to entertain the applications on merits and only deemed it appropriate to issue a specific clarification before dismissing the same. For the sake of clarity, the verbatim order passed by this Court on 13.02.2026, while dismissing M.A. Nos. 455-462 of 2026, is extracted below:**

> **"We have heard the learned senior counsel appearing for the parties.**
>
> **Delay condoned.**
>
> **The Miscellaneous Application(s) stand dismissed with the clarification that the order dated 06.11.2025 having been passed by taking into consideration the peculiar facts and circumstances of the instant case will have no bearing on any other matter pertaining to the Rajasthan Sales Tax Act, 1994 and Rajasthan Value Added Tax Act, 2003.**
>
> **Pending application(s), if any, shall stand disposed of."**

6. **As the issues raised herein have already been agitated, duly considered, and laid to rest with a specific clarification in the prior Miscellaneous Applications, the present Review Petition seeking the exact same relief is wholly misconceived and devoid of merit.**

7. Consequently, the Review Petition is dismissed for being defective as also on merits.

8. Pending application(s), if any, shall stand disposed of.

……………………………………………………………………J.
[M.M. SUNDRESH]

……………………………………………………………………J.
[SATISH CHANDRA SHARMA]

NEW DELHI
JULY 21, 2026.

ITEM NO.1004 SECTION XV

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). 26086/2026

IN C.A. NO.7219-7226/2019

THE COMMISSIONER OF COMMERCIAL TAXES Petitioner(s)

VERSUS

M/S AMBUJA CEMENTS LIMITED Respondent(s)
IA No. 133696/2026 - CONDONATION OF DELAY IN FILING REVIEW PETITION

Date : 21-07-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE M.M. SUNDRESH
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

By Circulation

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

Delay condoned.

The Review Petition stands dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(ASHA SUNDRIYAL) (POONAM VAID)
DEPUTY REGISTRAR ASSISTANT REGISTRAR
[Signed order is placed on the file]