

ITEM NO.27

COURT NO.7

SECTION IV-B

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 26491/2026

[Arising out of impugned final judgment and order dated 10-11-2025 in CEA No. 49/2018 passed by the High Court of Punjab & Haryana at Chandigarh]

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX, LUDHIANA
Petitioner(s)

VERSUS

R.K. MACHINE TOOLS LTD. Respondent(s)

IA No. 152622/2026 - CONDONATION OF DELAY IN FILING

Date : 26-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mrs. Nasadiya Singh, Adv.
Mr. Yogya Rajpurohit, Adv.
Mr. Balendu Shekhar, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard the learned counsel appearing for the petitioner and having gone through the materials on record, we find no good ground to interfere with the impugned order passed by the High Court.

3. The Special Leave Petition is, accordingly, dismissed.

4. Pending application(s), if any, stands disposed of.

(RAHUL KUMAR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)