ITEM NO.35 COURT NO.12 SECTION XII-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No. 66394/2026

[Arising out of impugned final judgment and order dated 19-01-2026 in CMA No. 2359/2007 passed by the High Court of Judicature at Madras at Chennai]

M/S ETA TRAVEL AGENCY PVT LTD Petitioner(s)

VERSUS

THE COMMISSIONER OF SERVICE TAX Respondent(s)

IA No. 346986/2026 - CONDONATION OF DELAY IN FILING
IA No. 346988/2026 - STAY APPLICATION

WITH
Diary No(s). 66400/2026 (XII-B)
FOR ADMISSION
IA No. 348275/2026 - CONDONATION OF DELAY IN FILING APPEAL
IA No. 348277/2026 - STAY APPLICATION

Date : 23-11-2026 These matters were called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) :Dr. S. Muralidhar, Sr. Adv.
Mr. G Natarajan, Adv.
Mr. Divyanshu Rai- 3166, AOR
Ms. N Asmitha, Adv.
Ms. Ninni Susan Thomas, Adv.
Mr. Megha, Adv.
Ms. Megha, Adv.
Mr. K Rigved Prasad, Adv.
Mr. Apoorva Singh, Adv.
Mr. Shubh Gautam, Adv.

For Respondent(s) :

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

Signature Not Verified
Digitally signed by IRAMNAZ
Date: 2026.11.23 17:14:11 IST
Reason:

1. Delay condoned.

2. Let the appeal be admitted.

3. In the meanwhile, no coercive steps shall be taken against the petitioner.

4. List on 17.03.2027.

(IRAMNAZ)
COURT MASTER (SH)

(POOJA KOHLI)
COURT MASTER (NSH)