REVISED*

ITEM NO.23 **COURT NO.3** **SECTION III-B**

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

Petition(s) for Special Leave to Appeal (C) No(s). 33238/2015
[Arising out of impugned final judgment and order dated 29-04-2015 in TA No. 15/2009 passed by the High Court of Gujarat at Ahmedabad]

COMMISSIONER OF CENTRAL EXCISE & CUSTOMS, RAJKOT **Petitioner(s)**

VERSUS

M/S ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD. **Respondent(s)**

WITH
C.A. No. 10943-10944/2016 (III-A)
IA No. 84785/2019 - MODIFICATION

SLP(C) No.621/2017(III-A)

SLP(C) No. 18249/2018 (IV-C)
IA No. 77557/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 22200/2018 (IV-C)

SLP(C) No. 18270/2018 (IV-C)
IA No. 86150/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 19075/2018 (IV-C)
IA No. 99887/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No.8909/2020 (III-A)
IA No. 68698/2020 - APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT
IA No. 3275/2021 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES
IA No. 131504/2020 - STAY APPLICATION

SLP(C) No. 12777/2022 (XI-A)
SLP(C) No. 9952/2023 (IV-A)
IA No. 61260/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Signature Not Verified
Digitally signed by RADHA SHARMA
Date: 2026.07.21 13:40:26 IST
Reason:

SLP(C) No. 7669/2023 (IV-A)
IA No. 59354/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

C.A. No. 4383/2023 (IV)
IA No. 120486/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

SLP(C) No. 26784-26786/2024 (IV-D)
IA No. 125065/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 6613/2025 (XII)
IA No. 57376/2025 - CONDONATION OF DELAY IN FILING
IA No. 57374/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Diary No(s). 15220/2025 (XVII-A)
IA No. 84098/2025 - CONDONATION OF DELAY IN FILING APPEAL
IA No. 84100/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 84096/2025 - STAY APPLICATION

Date : 10-02-2026 This petition was called on for hearing today.

CORAM :
HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) : Mr. Gurmeet Singh Makker, AOR

Mr. Rajesh Chibber, Adv.
Mr. Dhananjay Garg, AOR
Mr. Dinesh Kumar Garg, Adv.
Mr. Abhishek Garg, Adv.
Mr. Manzoor Ali Khan Kacho, Adv.

Ms. Charanya Lakshmikumaran, AOR
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.

Mr. Mukesh Kumar Maroria, AOR
Mr. N. Venkatraman, A.S.G.
Mr. G. S. Makker,aor, Adv.
Mr. S.A. Haseeb, Adv.
Mr. V.C. Bharathi, Adv.
Mr. B.K. Satija, Adv.
Mr. Apoorv Kurup, Adv.
Mr. Annirudh Sharma-ii, Adv.
Mr. Navanjay Mahapatra, Adv.

For Respondent(s) Ms. Charanya Lakshmikumaran, AOR
Ms. Nitum Jain, Adv.

Ms. Neha Choudhary, Adv.
Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.

Mr. S.k. Bagaria, Sr. Adv.
Mr. Nikhil Swami, AOR

Mr. Vikram S. Nankani, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Pranav Bansal, Adv.
Mr. Harish Pandey, AOR

Mr. B. Krishna Prasad, AOR
Mr. Mukesh Kumar Maroria, AOR

Mr. Arvind Dattar, Sr. Adv.
Mr. K.S. Naveen, Adv.
Mr. Anand Sukumar, AOR
Mr. S. Sukumaran, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
Mrs. Ruche Anand, Adv.

UPON hearing the counsel the Court made the following

O R D E R

SLP(C) No.621/2017 and SLP(C) No.8909/2020:

Leave granted.

The appeals are allowed in terms of the signed order which is placed on the file.

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

SLP(C) No. 22200/2018:

It is submitted at the Bar that this Special Leave Petition could be disposed of in view of `low tax effect' leaving open the question of law, which would arise in this matter.

The submission of learned counsel for the petitioner is placed on record.

The Special Leave Petition is disposed of owing to 'low tax effect' leaving open any substantial question of law, that arises in this Special Leave Petition.

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

SLP(C) No.18249/2018:

1. **Being aggrieved by the order dated 13.09.2017 passed in TaxC No.39/2017 by the Division Bench of the High Court of Chhattisgarh, the Department is before this Court.**
2. **We have heard learned counsel for the petitioner(s) and we have perused the impugned order dated 13.09.2017. We find that the High Court considered the judgment of the Gujarat High Court in the case of *Mundra Ports and M/s Thiruarooram Sugars* and thereby allowed the assessees' appeals.**
4. **We do not find any reason to interfere with the impugned judgment.**
5. **Hence, the Special Leave Petition stands dismissed.**
6. **Pending application(s), if any, shall stand disposed of.**

SLP(C) No. 18270/2018, SLP(C) No. 19075/2018, SLP(C) No. 12777/2022 and Diary No(s). 15220/2025:

1. **We have heard learned counsel for the petitioner(s) and learned counsel for the respective respondent(s).**

2. **Following the order passed in SLP(C) No.18249/2018 (Commissioner of Central Excise, Customs and Service Tax vs. M/s SKS Ispat Ltd.), we dismiss these Special Leave Petitions and Civil Appeal Diary No.15220/2025*.**
3. **Pending applications(s), if any, including delay in Diary No(s). 15220/2025* shall stand disposed of.**

SLP(C) No.33238/2015, SLP(C) No. 9952/2023, SLP(C) No. 7669/2023, C.A. No. 4383/2023, SLP(C) Nos. 26784-26786/2024:

Detag from the rest of the cases and further these cases which are detagged may be tagged together and list on 24.02.2026 at 2.00 P.M.

C.A. Nos. 10943-10944/2016:

The matters are detagged and list on 24.02.2026 at 2.00 P.M.

Diary No(s). 6613/2025:

The matter is detagged and list on 24.02.2026 at 2.00 P.M.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.1479 OF 2026
(Arising out of Special Leave Petition (Civil) No.621 of 2017)

KESAR ENTERPRISES LIMITED …APPELLANT(S)

VERSUS

COMMISSIONER, CUSTOMS, CENTRAL EXCISE & SERVICE TAX, MEERUT-II …RESPONDENT(S)

WITH

CIVIL APPEAL NO.1480 OF 2026
(Arising out of Special Leave Petition (Civil) No.8909 of 2020)

O R D E R

Leave granted.

2. Learned counsel for the appellant submitted that these appeals could be disposed of in terms of the judgment dated 07.12.2023 passed by this Court in ***The Kisan Coopertive Sugar Factory Ltd. Vs. Commissioner, Central Excise, Meerut-1, Civil Appeal No.4704 of 2007***.

3. The operative portion of the said judgment reads as under:

> "20. In view of the settled legal position, the interpretation of the expression "used in or in relation to manufacture" is of a very wide import and takes within its scope and ambit all items used in the process of manufacture whether

> directly or indirectly and whether contained in the final product or not. The items used for maintenance of plant and machinery are also items used in the manufacture of finished goods. Hence, credit on the items used for maintenance, repair, upkeep or fabrication of plant and machinery are admissible to the assessees.
>
> Thus, in view of the above judgments, credit on welding electrodes and other items such as jointing sheets, SS plates etc. used for maintenance, repair, up-keep or fabrication of plant and machinery are admissible to the assessees."

Learned counsel appearing for the respondent/Department fairly submitted that these cases are covered by the aforesaid judgment.

In the circumstances, we take note of this submission made at the Bar and allow these appeals in terms of the aforesaid judgment.

Pending application(s) shall stand disposed of.

……………………………………J.
(B.V. NAGARATHNA)

……………………………………J.
(UJJAL BHUYAN)

NEW DELHI
FEBRUARY 10, 2026

ITEM NO.23 COURT NO.3 SECTION III-B

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VERSUS

M/S ADANI PORTS AND SPECIAL ECONOMIC ZONE LTD. Respondent(s)

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