ITEM NO.5 COURT NO.4 SECTION XV

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

MISCELLANEOUS APPLICATION Diary No(s). 41334/2026
IN C.A. No.7219-7226/2019

M/S AMBUJA CEMENTS LIMITED Petitioner(s)

VERSUS

THE STATE OF RAJASTHAN & ORS. Respondent(s)
IA No. 197229/2026 - APPROPRIATE ORDERS/DIRECTIONS
IA No. 197233/2026 - CONDONATION OF DELAY IN FILING
IA No. 197236/2026 - EXEMPTION FROM FILING O.T.

Date : 20-08-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE M.M. SUNDRESH
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. Apoorv Kurup, Sr. Adv.
Mr. Ujjwal A Rana, Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Himanshu Mehta, Adv.
Ms. Aanchal Mullick, Adv.
M/S. Gagrat And Co, AOR

For Respondent(s) Mr. Puneet Jain, Sr. Adv.
Mrs. Christi Jain, Adv.
Mr. Om Sudhir Vidyarthi, Adv.
Mr. Aditya Jain, Adv.
Mr. Siddharth Jain, Adv.
Mr. Yogit Kamat, Adv.
Ms. Pratibha Jain, AOR

Mr. Nirnimesh Dube, AOR

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

We have heard the learned Senior Counsel appearing for parties.

By order dated 21.07.2026, we had passed the following order in Review Petition (C) No.10149-10156/2026 @ Civil Appeal Nos.7219-7226/2019:

"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."

As a consequence of dismissal of the aforesaid review petition between the very same parties and by taking note of the repeated representations to the State of Rajasthan by the applicant, a direction is issued to the respondent-State of Rajasthan to return the deposited amount of Rs.30 crores to the applicant, which is only pertaining to the interest, within a period of eight weeks from the date of receipt of a copy of this order.

In such view of the matter, the Miscellaneous Application stands disposed of.

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

(ASHA SUNDRIYAL) **DEPUTY REGISTRAR**	**(POONAM VAID)** **ASSISTANT REGISTRAR**