

ITEM NO.9

COURT NO.3

SECTION XVII-A

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

CIVIL APPEAL Diary No(s). 23082/2026

[Arising out of impugned final judgment and order dated 22-07-2025 in STA No. 76877/2016 22-07-2025 in STA No. 76128/2017 22-07-2025 in STA No. 75411/2019 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF SERVICE TAX, KOLKATA

Petitioner(s)

VERSUS

M/S GAINWELL COMMOSALES (FORMERLY KNOWN
AS TRACTORS INDIA PVT LTD)

Respondent(s)

(IA No. 142664/2026 - CONDONATION OF DELAY IN FILING
IA No. 142666/2026 - STAY APPLICATION)

Date : 02-06-2026 This matter was called on for hearing today.

CORAM HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE SHREE CHANDRASHEKHAR
[PARTIAL COURT WORKING DAYS BENCH]

For Petitioner(s) Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Digvijay Dam, Adv.
Mr. Santosh Kumar, Adv.

For Respondent(s)

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

1. Delay condoned.
2. Leave granted.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR