

ITEM NO.22+56

COURT NO.4

SECTION XVII-A

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 23562/2026

[Arising out of impugned final judgment and order dated 26-09-2025 in CSTA No. 14/2018 passed by the Custom Excise Service Tax Appellate Tribunal]

STATE OF ODISHA & ANR.

Petitioner(s)

VERSUS

M/S. STEEL AUTHORITY OF INDIA LTD & ORS.

Respondent(s)

IA No. 186705/2026 - CONDONATION OF DELAY IN FILING

IA No. 186706/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

WITH

Diary No(s). 23302/2026 (XVII-A)

IA No. 202773/2026 - CONDONATION OF DELAY IN FILING

IA No. 202774/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 23564/2026 (XVII-A)

IA No. 190208/2026 - CONDONATION OF DELAY IN FILING

IA No. 190204/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Diary No(s). 23286/2026

IA No. 217482/2026 - CONDONATION OF DELAY IN FILING

IA No. 217484/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 15-09-2026 These matters were called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE**

**For Petitioner(s) :Ms. Manisha Karia, Sr. Adv.
Ms. Samapika Biswal, AOR
Ms. Mehak Kumar, Adv.
Mr. Deepin Sahni, Adv.**

**For Respondent(s) :Mr. Sk Bagaria, Sr. Adv.
Mr. Sunil Kumar Jain, AOR
Mr. Chinmoy Samajdar, Adv.**

Mr. Shaantanu Jain, Adv.
Mr. Atul Tripathi, Adv.
Ms. Rashika Swarup, Adv.
Mr. Naman Jain, Adv.

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

1. Delay condoned.
2. Heard the learned senior counsel appearing for the parties.
3. We are not inclined to interfere with the impugned judgment and order passed by the Custom Excise Service Tax Appellate Tribunal.
4. The Special Leave Petitions are dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR