

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH  
AT JAMMU**

**CJ Court**

Case: CEA No.10 of 2020  
along with all connected appeals

Commissioner of C G S T and  
Commissioner of Central Excise, J&K,  
Jammu

...Petitioner(s)/Appellant(s)

Through: Sh. Jagpaul Singh, Advocate.

V/s

Narbada Industrial Bari Brahmana  
Jammu

.... Respondent(s)

Through: Ms. Kanika Malhotra, Advocate.  
Sh. K S Johal, Sr. Advocate with  
Sh. Karman Singh Johal, Advocate  
Sh. Pranav Kohli, Sr. Advocate  
with Sh. Farhan Mirza, Advocate.  
Smt. Seema Khajooria Shekhar, Sr.  
Advocate with Ms. Snigdha  
Shekhar, Advocate.  
M/s Gautam Chugh, Amrinder  
Singh, J. A. Hamal, Ajay Jain,  
Advocates.  
M/s Jatin Mahajan, Mohd. Ashfaq  
Mir, Amit Bhardwaj, Advocates.  
Ms. Supriya Arora, Advocate.  
Ms. Garima Gupta, Advocate.

**CORAM:**  
**HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

**ORDER**

These are central excise appeals. Most of the appeals have been filed with the delay except for two.

Learned counsel for the appellant is directed to provide a list of all similar appeals indicating the amount of delay in each of them.

List these appeals together on 08.11.2021 for consideration of the delay condonation applications and the counsels for the respondents may file their objections, if they so want, in each of the appeals, if not already filed.

The copy of the application seeking modification of the judgment delivered by the Supreme Court in the case of M/s SRD Nutrients Private Limited v. Commissioner of Central Excise is permitted to be taken on record.

The request of the counsel for the appellant to adjourn the hearing of the delay condonation applications till the matter is considered by the Supreme Court is not found to be tenable and is accordingly rejected.

Application No.7610/2021 stands disposed of.

Henceforth, the Central Excise Appeal No.10/2020 would be treated as the leading case.

**(RAJNESH OSWAL)**  
**JUDGE**

**(PANKAJ MITHAL)**  
**CHIEF JUSTICE**

Jammu  
06.10.2021  
Raj Kumar

