

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 NO. 5196/2010

M/S. KARNATAKA SOAPS AND DETERGENTS LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF CENTRAL EXCISE  
AND SERVICE TAX, BANGALORE

RESPONDENT(S)

[ONLY CONNECTED MATTER IS LISTED UNDER THIS ITEM.]

(IA No. 158444/2022 - EARLY HEARING APPLICATION)

WITH

SLP(C) No. 3720/2011 (IV-A)

Date : 18-02-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) :

48 Ms. Charanya Lakshmikumaran, Adv.  
Ms. Umang Motiyani, Adv.  
Ms. Falguni Gupta, Adv.  
Ms. Neha Choudhary, Adv.  
Mr. Ayush Agarwal, Adv.  
Mr. M. P. Devanath, AOR

48.1 Mr. Raj Bahadur Yadav, AOR

For Respondent(s) :

48 Mr. N Venkataraman, A.S.G. (Not present)  
Mr. Rupesh Kumar, Sr. Adv.  
Ms. Nisha Bagchi, Sr. Adv.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. G S Makker, Adv.  
Mr. Akshay Amritanshu, Adv.  
Ms. Swati Ghildiyal, Adv.

48.1 Mr. M. P. Devanath, AOR

Ms. Charanya Lakshmikumaran, Adv.  
Mr. Ayush Agarwal, Adv.  
Ms. Umang Motiyani, Adv.  
Ms. Falguni Gupta, Adv.  
Ms. Neha Choudhary, Adv.

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

SLP(C) No. 3720/2011:

1. Having heard the learned counsel appearing for the parties and having gone through the materials on record, it appears that the tax effect involved in the petition is below the threshold contained in the circular dated 22<sup>nd</sup> August 2019 issued by the Central Board of Indirect Taxes and Customs.
2. In view of the aforesaid, the Special Leave Petition is disposed of.
3. Pending applications, if any, also stand disposed of.

(POOJA SHARMA)  
COURT MASTER (SH)

(ANJALI PANWAR)  
COURT MASTER (NSH)