

ITEM NO.19

COURT NO.1

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.29208/2023

(Arising out of impugned final judgment and order dated 19-12-2022 in ADA No.51668/2022 passed by the Custom Excise Service Tax Appellate Tribunal)

UNION OF INDIA

Petitioner(s)

VERSUS

CHEMICAL AND PETROCHEMICALS MANUFACTURERS
ASSOCIATION (CPMA) & ORS.

Respondent(s)

(With IA No.70506/2023 - CONDONATION OF DELAY IN FILING and IA No.170507/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH T.P.(C) Nos.1859-1896/2023 (XIV)

(With IA No.146229/2023-STAY APPLICATION)

Diary No.28583/2023 (XVII-A)

(With IA No.182924/2023-CONDONATION OF DELAY IN FILING and IA No.180840/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.182926/2023-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

Diary No.29581/2023 (XVII-A)

(With I.R. and IA No.202276/2023-CONDONATION OF DELAY IN FILING and IA No.202278/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.202277/2023-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

Diary No.29582/2023 (XVII-A)

(With IA No.179748/2023-CONDONATION OF DELAY IN FILING and IA No.179747/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.29588/2023 (XVII-A)

(With I.R. and IA No.178644/2023-CONDONATION OF DELAY IN FILING and IA No.178646/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.31231/2023 (XVII-A)

(With I.R. and IA No.179512/2023-CONDONATION OF DELAY IN FILING and IA No.179513/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.34162/2023 (XVII-A)

(With I.R. and IA No.185971/2023-CONDONATION OF DELAY IN FILING and IA No.185962/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.185969/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.34979/2023 (IX)

(With I.R. and IA No.196678/2023-CONDONATION OF DELAY IN FILING and IA No.196677/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.38179/2023 (XVII-A)

(With I.R. and IA No.216138/2023-CONDONATION OF DELAY IN FILING and IA No.216136/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 22-04-2024 These matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE J.B. PARDIWALA

For Petitioner(s)	Mr. N. Venkatraman, A.S.G. Mr. Mukesh Kumar Maroria, AOR Mr. Pratyush Srivastava, Adv. Mr. Arijit Prasad, Sr. Adv. Mr. Sanjay Kumar Tyagi, Adv. Mr. Rupesh Kumar, Adv. Mr. Akshit Pradhan, Adv. Mr. V.C. Bharathi, Adv. Mr. Adit Khorana, Adv. Mr. Abhijit Pandove, Adv. Mr. VVV Pattabhai Ram, Adv. Mr. Akshay Nain, Adv. Mr. Bhuvan Mishra, Adv. Mr. Aman Shukla, Adv. Ms. Sweksha, Adv. Mr. Padmesh Mishra, Adv. Mr. Purnendu Bajpai, Adv.
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Mr. Praneet Pranav, Adv.
Mr. H.R. Rao, Adv.
Mr. Arkaj Kumar, Adv.
Mr. Prashant Singh Ii, Adv.
Mr. Suyash Pande, Adv.
Ms. Priyanka Das, Adv.

For Respondent(s) Mr. Balbir Singh, Sr. Adv.
Mr. Atul Sharma, Adv.
Mr. Darpan Bhuyan, Adv.
Mr. T. Sundar Ramanathan, AOR
Ms. Monica Benjamin, Adv.
Mr. Yashovardhan Singh, Adv.

Mr. Rajesh Sharma, Adv.
Ms. Rita Jha, AOR
Mr. Nikhil Sharma, Adv.

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

- 1 Issue notice on the application for condonation of delay in filing the petition and on the Special Leave Petition, returnable in four weeks.

SLP (C) Diary No 34979/2023

- 1 De-tag from SLP (C) Diary No 29208 of 2023.
- 2 Mr Balbir Singh, senior counsel appearing on behalf of the first respondent states that in all probability the Special Leave Petition would be rendered infructuous by intervening developments which have taken place since the High Court had merely directed that the plea of the respondent be considered as a representation by the Central Government.
- 3 Mr N Venkataraman, Additional Solicitor General appearing on behalf of the Union of India seeks a short adjournment to take instructions on the issue.

4 List the Special Leave Petition on 26 April 2024.

(CHETAN KUMAR)
A.R. - cum - P.S.

(SAROJ KUMARI GAUR)
Assistant Registrar