

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. OF 2025
(Arising out of Diary No.48613 of 2024)

COMMISSIONER OF GST AND CENTRAL EXCISE, SALEM ...Appellant(s)

Vs.

M/S CHRISTY FRIEDGRAM INDUSTRY ...Respondent(s)

O R D E R

Delay condoned.

Heard the learned senior counsel appearing for the appellant. We have perused the impugned judgment of the Customs, Excise and Service Tax Appellate Tribunal, Chennai. There is no merit in these appeals and the same are accordingly dismissed.

.....J.
(ABHAY S.OKA)

.....J.
(AUGUSTINE GEORGE MASIH)

NEW DELHI;
January 03, 2025.

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

CIVIL APPEAL Diary No(s). 49613/2024

[Arising out of impugned final judgment and order dated 01-04-2024 in EA No.40118/2023 and STA No. 40150/2023 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench]

COMMISSIONER OF GST AND CENTRAL EXCISE, SALEM

Appellant(s)

VERSUS

M/S CHRISTY FRIEDGRAM INDUSTRY

Respondent(s)

(IA No.291763/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.291764/2024-STAY APPLICATION and IA No.291761/2024-CONDONATION OF DELAY IN FILING APPEAL and IA No.291762/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Date : 03-01-2025 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Appellant(s)

**Mr. Rupesh Kumar, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Navanjay Mahapatra, Adv.
Mr. Sarthak Karol, Adv.**

For Respondent(s)

**Mr. Balbir Singh, Sr. Adv.
Mr. Karan Sachdev, Adv.
Ms. Ananya Singh, Adv.
Mr. Anandh K., Adv.
Mr. Ang Bajaj, Adv.
Ms. N.S. Menaka, Adv.
Mr. Praveen Balaji, Adv.
Mr. Gopalakannan R., Adv.
Mr. Sujoy Chatterjee, AOR**

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

The appeals are dismissed in terms of the signed
order.

Pending applications also stand disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(AVGV RAMU)
COURT MASTER

(Signed order is placed on the file.)