

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO(S). 7405-7407/2025**

**COMMISSIONER OF CGST & ETC.**

**...APPELLANT(S)**

**VERSUS**

**BHARAT PETROLEUM CORPORATION LTD.**

**...RESPONDENT(S)**

**ORDER**

1. Heard learned counsel appearing for the parties.
2. In the peculiar facts and circumstances of the cases, we do not propose to interfere with the well-reasoned findings recorded under the impugned order passed by the Customs, Excise & Service Tax Appellate Tribunal, Mumbai.
3. The present appeals are, accordingly, dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J.  
[ARAVIND KUMAR]

.....J.  
[N.V. ANJARIA]

**New Delhi;  
October 06, 2025.**

ITEM NO.66

COURT NO.16

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

CIVIL APPEAL NO(S). 7405-7407/2025

COMMISSIONER OF CGST & ETC.

APPELLANT(S)

VERSUS

BHARAT PETROLEUM CORPORATION LTD.

RESPONDENT(S)

IA No. 135307/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT, IA No. 135305/2025 - STAY APPLICATION

Date : 06-10-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARAVIND KUMAR  
HON'BLE MR. JUSTICE N.V. ANJARIA

For Appellant(s) Mr. S Dwarkanath, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Bhuvan Kapoor, Adv.  
Mr. Ishaan Sharma, Adv.  
Mr. Pushpinder Singh Nanda, Adv.

For Respondent(s) Mr. Kavin Gulati, Sr. Adv.  
Mr. Kumar Visalaksh, Adv.  
Mr. Gopal Mundhra, Adv.  
Mr. Udit Jain, Adv.  
Ms. Priyadarshini Shekhawat, Adv.  
Mr. Abhishek Vikas, AOR

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

1. The appeals are dismissed in terms of the signed order, which is placed on the file.
2. Pending application(s), if any, shall stand disposed of.

(NIRMALA NEGI)  
ASTT. REGISTRAR-cum-PS

(AVGV RAMU)  
COURT MASTER (NSH)