

ITEM NO.21

COURT NO.3

SECTION XVII-A

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 Diary No. 22155/2025

[Arising out of impugned final judgment and order dated 11-12-2024 in EA Nos. 87430/2015, 87068/2016 and 88902/2018 passed by the Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CGST

Appellant(s)

VERSUS

BHARAT PETROLEUM CORPORATION LTD.

Respondent(s)

(IA No. 135304/2025 - CONDONATION OF DELAY IN FILING, IA No. 135307/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 135305/2025 - STAY APPLICATION)

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

CORAM :

HON'BLE MR. JUSTICE SANJAY KAROL  
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Appellant(s) :

Mr. Rupesh Kumar, Sr. Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Pushpinder Singh Nanda, Adv.

For Respondent(s) :

Mr. Gopal Mundhra, Adv.  
Mr. Parth Parikh, Adv.  
Mr. Udit Jain, Adv.  
Mr. Abhishek Vikas, AOR

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

1. Petitioner challenges the judgment and order dated 11.12.2024 passed by the Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench at Mumbai in Excise Appeal No. 87430/2015, titled "*Bharat Petroleum Corporation Ltd. vs. Commissioner of CGST, Mumbai East*" along with Excise Appeal Nos. 87068/2016 and 88902/2018.

2. Delay condoned.
3. Issue notice, returnable on 22.08.2025.
4. Notice is accepted by Mr. Abhishek Vikas, learned counsel who appears on advance notice/caveat for the sole respondent. Hence, notice need not be served.
5. Counter affidavit/reply may be filed within four weeks from today. Rejoinder affidavit, if any, may be filed within four weeks after service of counter affidavit/reply.

**(DEEPAK GUGLANI)**  
AR-cum-PS

**(POOJA SHARMA)**  
COURT MASTER (NSH)