

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.291/2026

M/S BIOCON LIMITED

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX

Respondent(s)

FOR ADMISSION

IA No. 16129/2026 - STAY APPLICATION

WITH

C.A. No. 444/2026 (XVII-A)

FOR ADMISSION

IA No. 22325/2026 - STAY APPLICATION

Date : 27-01-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE K.V. VISWANATHAN  
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Appellant(s) : Mr. Sujit Ghosh, Sr. Adv.  
Ms. Mannat Waraich, AOR  
Mr. Ashray Behura, Adv.  
Mr. Shrey Bhatt, Adv.

For Respondent(s) :

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

1. Mr. Sujit Ghosh, learned Senior Counsel appearing for the appellant submitted that in this Case during the relevant period (up to 2011 which is prior to the amendment), the services were rendered entirely offshore and only the reports were received in India. According to the learned Senior Counsel, mere receipt of reports would not amount to rendering the services. Learned Senior Counsel also submits that specific amendment was brought in 2011

whereby service tax was rendered exigible even on mere receipt of reports. Learned counsel submits that the judgment in CST, Ahmedabad vs. B.A. Research (2009-TIOL-1981~CESTAT-AHM) pertained to export of services and has no application to the facts of the present case.

2. Admit the appeals.

3. For consideration of the interim relief, list on 16.02.2026.

4. Let a copy of the paper-books be additionally given to Mr. Chandrashekara Bharathi, learned counsel who normally appears for the department.

(VIJAY KUMAR)  
ASTT. REGISTRAR-cum-PS

(MANOJ KUMAR)  
COURT MASTER (NSH)