

ITEM NO.12

COURT NO.13

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 Diary No(s). 1160/2026

[Arising out of impugned final judgment and order dated 01-04-2025
in STA No. 50508/2018 passed by the Custom Excise Service Tax
Appelate Tribunal]

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)

Petitioner(s)

VERSUS

M/S HALLIBURTON OFFSHORE SERVICES INC

Respondent(s)

IA No. 38319/2026 - CONDONATION OF DELAY IN FILING

IA No. 38318/2026 - STAY APPLICATION

Date : 18-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :

Mr. N Venkataraman, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Mr. Karan Lahiri, Adv.

Mr. Bhuvan Kapoor, Adv.

Mr. B K Satija, Adv.

Mr. Udit Dedhiya, Adv.

Mr. Raghvendra Pratap Singh, Adv.

For Respondent(s) :

Mr. Tarun Gulati, Sr. Adv.

Mr. Kumar Visalaksh, Adv.

Mr. Arihant Tater, Adv.

Mr. Aadesh Ramadorai, Adv.

Mr. Abhishek Vikas, AOR

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

1. The issue arising for our consideration is with regard to the interpretation of Rule 6(2)(vi) of the Service Tax (Determination of Value) Rules, 2006.

2. Issue notice on the application for condonation of delay as well as the civil appeal, returnable in six weeks.

3. Notice on behalf of the respondent has been accepted by Mr. Abhishek Vikas, AOR.

4. List this matter after six weeks.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(NIKITA SINGH)
COURT MASTER (NSH)