

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Diary No.1400/2026

COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS

Appellant(s)

VERSUS

M/S. LARSEN AND TOUBRO LIMITED

Respondent(s)

O R D E R

1. There is a gross delay of 236 days in filing the Appeals which has not been satisfactorily explained by the appellant - Revenue.
2. Even otherwise, we see no good ground to interfere with the common impugned Order dated 13-3-2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Branch, Mumbai.
3. The Civil Appeals are, accordingly, dismissed on the ground of delay as well as on merits.
4. Pending applications, if any, also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(K.V. VISWANATHAN)

NEW DELHI;
23RD FEBRUARY, 2026.

ITEM NO.13

COURT NO.7

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 SCIVIL APPEAL Diary No.1400/2026

[Arising out of impugned final judgment and order dated 13-03-2025 in EA No. 86741/2013, EA No. 86747/2013 and EA No. 86748/2013 passed by the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS

Petitioner(s)

VERSUS

M/S. LARSEN AND TOUBRO LIMITED

Respondent(s)

(IA No. 38181/2026 - CONDONATION OF DELAY IN FILING APPEALS AND IA No. 38179/2026 - EX-PARTE STAY)

Date : 23-02-2026 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Rahul Arya, Adv.
Mr. Udit Dediya, Adv.
Ms. Seema Bengani, Adv.

For Respondent(s) :

Mr. Prakash Shah, Sr. Adv.
Mr. Mohit Raval, Adv.
Mr. Jas Sanghavi, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Anirudh Jamwal, Adv.
Mr. Aditya Bajaj, Adv.
Ms. Kenisha Savla, Adv.
For M/s MPS Legal, AOR

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

1. The Civil Appeals are dismissed on the ground of delay as well as on merits, in terms of the signed order.

2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)