

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 7395/2026

[Arising out of impugned final judgment and order dated 29-04-2025 in WAMD No. 2061/2023 passed by the High Court of Judicature at Madras at Madurai]

THE COMMISSIONER OF CENTRAL EXCISE, TRICHY & ANR. Petitioner(s)

VERSUS

M/S DALMIA CEMENTS (BHARAT) LTD

Respondent(s)

IA No. 49314/2026 - CONDONATION OF DELAY IN FILING

Date : 23-02-2026 This matter was called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA**

**For Petitioner(s) : Mr. Raghvendra P Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Avtar Singh Deol, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Gaurav Arya, Adv.
Ms. Pallavi Mishra, Adv.**

**For Respondent(s) : Ms. Charanya Lakshmikumaran, AOR
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.**

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

1. Delay condoned.
2. In the facts and circumstances of the particular case, we are not inclined to interfere with the impugned judgment and order of the High Court; hence, the special leave petition is dismissed.
3. Pending interlocutory application(s), if any, shall stand disposed of.

**(JATINDER KAUR)
P.S. to REGISTRAR**

**(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)**