

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_/2026  
(@ Diary No. 9063/2026)

COMMISSIONER OF CGST AND CENTRAL EXCISE,  
KOLKATA

APPELLANT(S)

VERSUS

M/S INDUSS FOOD PRODUCTS AND EQUIPMENTS  
LIMITED

RESPONDENT(S)

O R D E R

Delay condoned.

We find no grounds made out to interfere with the impugned judgment/order passed by the Customs Excise and Service Tax Appellate Tribunal, Kolkata.

The appeal is, accordingly, dismissed.

Pending application(s), if any, shall stand disposed of.

.....J.  
(SANJAY KUMAR)

.....J.  
(K. VINOD CHANDRAN)

NEW DELHI;  
FEBRUARY 27, 2026.

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSCIVIL APPEAL Diary No. 9063/2026

[Arising out of impugned final judgment and order dated 23-07-2025 in EA No. 75452/2016 passed by the Customs Excise and Service Tax Appellate Tribunal, Kolkata]

COMMISSIONER OF CGST AND CENTRAL EXCISE, KOLKATA Appellant(s)

VERSUS

M/S INDUSS FOOD PRODUCTS AND EQUIPMENTS LIMITED Respondent(s)

(IA No. 58212/2026 - CONDONATION OF DELAY IN FILING and IA No. 58207/2026 - STAY APPLICATION)

Date : 27-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR  
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Appellant(s) Mr. N. Venkataraman, A.S.G.(N/P)  
Mr. Gurmeet Singh Makker, AOR  
Mr. Arijit Prasad, Adv.  
Ms. Nachiketa Joshi, Adv.  
Ms. Purna Dhal, Adv.  
Mr. Vishal Gupta, Adv.

For Respondent(s)

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

Delay condoned.

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(BABITA PANDEY)  
AR-cum-PS

(PREETI SAXENA)  
COURT MASTER (NSH)

(Signed order is placed on the file)