

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL No. /2026  
(Diary No.10389/2026)**

**COMMISSIONER OF CENTRAL EXCISE  
CUSTOMS AND SERVICE TAX**

**APPELLANT**

**VERSUS**

**M/S ODISHA MINING  
CORPORATION LIMITED**

**RESPONDENT**

**ORDER**

1. Delay condoned.
2. We find no reason to entertain this civil appeal challenging the order dated 05<sup>th</sup> August, 2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata in Excise Appeal No.75729 of 2016.
3. The civil appeal is, accordingly, dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J.  
**[DIPANKAR DATTA]**

.....J.  
**[SATISH CHANDRA SHARMA]**

**NEW DELHI;  
MARCH 12, 2026**

ITEM NO.27

COURT NO.8

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 S

CIVIL APPEAL Diary No(s). 10389/2026

[Arising out of impugned final judgment and order dated 05-08-2025 in EA No. 75729/2016 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF CENTRAL EXCISE CUSTOMS  
AND SERVICE TAX

Petitioner

VERSUS

M/S ODISHA MINING CORPORATION LIMITED

Respondent

I.A. No.62748/2026-CONDONATION OF DELAY IN FILING

I.A. No.62747/2026-EX-PARTE STAY

Date : 12-03-2026 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. N. Venkataraman, A.S.G. (Not Present)  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Mr. Arkaj Kumar, Adv.  
Mr. Vivek Gurnani, Adv.  
Mrs. Rajeshwari Shankar, Adv.  
Mrs. Chanda Trikha, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The appeal is dismissed in terms of the signed order.
3. Pending application(s), if any, shall stand disposed of.

(RASHMI DHYANI PANT)  
ASST. REGISTRAR-CUM-PS

(signed order is placed on the file)

(SUDHIR KUMAR SHARMA)  
COURT MASTER (NSH)