

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(S). 12616/2026

[Arising out of impugned final judgment and order dated 18-06-2025 in STA No. 40619/2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench]

THE PRINCIPAL COMMISSIONER OF GST AND CENTRAL EXCISE Petitioner(s)

VERSUS

M/S. CHOLAMANDALAM MS GENERAL INSURANCE CO. LTD. Respondent(s)

IA No. 71720/2026 - CONDONATION OF DELAY IN FILING

IA No. 71721/2026 - STAY APPLICATION

Date : 13-03-2026 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
Mrs. Aashna Gill, Adv.
Mr. Digvijay Dam, Adv.
Mr. Yashraj Bundela, Adv.
Mr. Harish Pandey, Adv.

For Respondent(s) : Mr. V Lakshmikumaran, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Mr. Atreya GC, Adv.
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.

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

1. Delay condoned.
2. Issue notice.
3. Tag with C.A. Nos.000279-000280/2020.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)