

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 11530/2026

[Arising out of impugned final judgment and order dated 23-01-2026 in CEA No. 1/2024 passed by the High Court of Judicature at Bombay at Nagpur]

INVENTYS RESEARCH CO. PVT LTD

Petitioner(s)

VERSUS

COMMISSIONER OF CENTRA TAX  
AND CENTRAL EXCISE, NAGPUR

Respondent(s)

FOR ADMISSION

Date : 02-04-2026 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. Yogesh Patki, Adv.  
Mr. Saswat Pattnaik, AOR  
Mr. Akshay Sinha, Adv.

For Respondent(s) :

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

1. Mr. Yogesh Patki, learned counsel for the petitioner submits that Principal seat at Bombay and its Nagpur Bench, have taken contrary view, with regard to interpretation of Section 11B of the Central Excise Act, 1944.

2. Issue notice, returnable on 04.05.2026.

(JAYANT KUMAR ARORA)  
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)  
ASSISTANT REGISTRAR