

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). _____ OF 2026
[@ Diary No(s). 17035/2026]

COMMISSIONER OF SERVICE TAX AUDIT, KOLKATA

Appellant(s)

VERSUS

M/S FORUM PROJECT HOLDING PVT LTD ETC.

Respondent(s)

O R D E R

1. Delay condoned.
2. Heard Mr. V.C. Bharathi, learned counsel appearing on behalf of the appellant(s).
3. It is submitted that stakes in these appeals will be revenue neutral. In this view of the matter, we see no reason to entertain the Civil Appeal. However, the question of law arising out from issue nos. 1 and 4 are kept open for being considered in an appropriate case.
4. With these observations, the Civil Appeals stand disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
APRIL 21, 2026

ITEM NO.4

COURT NO.6

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). 17035/2026

[Arising out of impugned final judgment and order dated 29-07-2025 in STA No. 75809/2017 29-07-2025 in STA No. 75810/2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF SERVICE TAX AUDIT KOLKATA

Petitioner(s)

VERSUS

M/S FORUM PROJECT HOLDING PVT LTD

Respondent(s)

FOR ADMISSION and I.R.

IA No. 112260/2026 - CONDONATION OF DELAY IN FILING

IA No. 112261/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 112259/2026 - EXTENSION OF EX-PARTY STAY

Date : 21-04-2026 This matter was called on for hearing today.

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

For Petitioner(s) :Mr. N.venkataraman, A.S.G.(NP)
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mrs. Pankhuri Srivastava, Adv.
Mr. B K Satija, Adv.
Mr. Ashwani Bhardwaj, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The Civil Appeals stands disposed of in terms of the Signed Order.
3. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSTT. REGISTRAR(NSH)

(Signed Order is placed on the file)

