

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4511/2010

THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS, MANGALORE                      APPELLANT

VERSUS

M/S. PURE CHEMICAL LTD

RESPONDENT

WITH

CIVIL APPEAL NO.569/2012

O R D E R

1. Having regard to the monetary limit fixed under the extant circular bearing No.09/2024 dated 17.09.2024 which govern the issue and noting that tax demand in the instant case as evidenced from the show-cause notices issued prior to the passing of the orders in original reflecting that tax demand is less than Rs.2 Crores, keeping open the question of law, we refuse to entertain the matters and appeals are dismissed on the ground of monetary limit.

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

.....J.  
(ARAVIND KUMAR)

.....J.  
(N.V. ANJARIA)

NEW DELHI;  
DECEMBER 10, 2025.

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

Civil Appeal No(s).4511/2010

THE COMMISSIONER OF CENTRAL EXCISE CUSTOMS, MANGALORE Appellant(s)

VERSUS

M/S. PURE CHEMICAL LTD.

Respondent(s)

IA No. 69903/2022 - EARLY HEARING APPLICATION

WITH

C.A. No. 569/2012 (III-B)

FOR

FOR EX-PARTE STAY ON IA 2/2012

FOR ON IA 808/2014

FOR EARLY HEARING APPLICATION ON IA 113395/2023

IA No. 113395/2023 - EARLY HEARING APPLICATION

IA No. 2/2012 - EX-PARTE STAY

C.A. No. 9354/2013 (XVI)

FOR STAY APPLICATION ON IA 2/2013

IA No. 2/2013 - STAY APPLICATION

Date : 10-12-2025 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR  
HON'BLE MR. JUSTICE N.V. ANJARIA

For Appellant(s) : Mr. Mukesh Kumar Maroria, AOR  
Mr. B. Krishna Prasad, AOR

Mr. S. Dwarakanath, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Arijit Prasad, Sr. Adv.  
Ms. Rajeshwari Shankar, Adv.  
Mr. Navanjay Mahapatra, Adv.

For Respondent(s) : Mr. K. R. Sasiprabhu, AOR  
Mr. Vishnu Sharma A S, Adv.  
Ms. Shilpa Balani, Adv.  
Mr. Yasharth Misra, Adv.  
Ms. Namrata Saraogi, Adv.

Ms. Neha Chaudhary, Adv.  
Mr. M. P. Devanath, AOR

M/S. Khaitan & Co., AOR

Mrs. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Nandini Chauhan, Adv.  
Mr. Milind Sharma, Adv.  
Ms. Tijil Thakur, Adv.

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

C.A. No.4511/2010 and C.A. No.569/2012:

Civil Appeals are dismissed in terms of the signed order placed on the file.

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

C.A. No.9354/2013:

At the joint request of the learned counsel appearing for the parties, list on 21.01.2026.

(NEHA GUPTA)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)

\*Appearance slip is not legible.