

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.64823/2025

[Arising out of impugned final judgment and order dated 05-03-2025 in EA No. 60670/2023 05-03-2025 in EA No. 51033/2015 05-08-2025 in MO No. 61573/2025 05-08-2025 in MO No. 61574/2025 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

M/S KHURANA OLEO CHEMICALS UNIT II

Petitioner(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE CHANDIGARH I

Respondent(s)

[IA No. 15817/2026 - CONDONATION OF DELAY IN FILING  
IA No. 15821/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS  
IA No. 15813/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT]

Date : 06-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR  
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Ms. Charanya Lakshmikumaran, AOR  
Mr. V Lakshmikumaran, Adv.  
Ms. Nitum Jain, Adv.  
Mr. Swastik Mishra, Adv.  
Ms. Neha Choudhary, Adv.  
Ms. Medha Sinha, Adv.

For Respondent(s) :

UPON hearing the counsel, the Court made the following

O R D E R

Delay condoned.

Applications for exemption from filing a certified copy of the impugned judgment is allowed.

Issue notice.

Tag with C.A. No. 002990/2023, titled

*'Commissioner, Central Goods And Services Tax  
Commissionerate Vs. M/S Wipro Enterprises Pvt.  
Ltd.'*

**(KRITIKA TIWARI)  
SENIOR PERSONAL ASSISTANT**

**(NIKITA SINGH)  
COURT MASTER (NSH)**