

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2652/2025  
(@ SLP(C)NO.1918/2024)

CENTRAL COALFIELD LIMITED

Appellant(s)

VERSUS

THE UNION OF INDIA & ORS.

Respondent(s)

O R D E R

1. Leave granted.

2. Ms. Nisha Bagchi, learned Senior Advocate appearing on behalf of Union of India has handed over a letter of the Assistant Commissioner (Legal), CGST & CX, Ranchi with respect to the status of the present appeal which is as under:

“With reference to your email dated 06/02/2025 regarding SLP (C) 1918/2024 [Central Coalfields Ltd. Vs. The Union of India & ors.), it is hereby informed that the conditions stipulated in Notification No. 12/2017 dated 30.06.2017 as amended vide Section 113 of the Finance (No.2) Act, 2024 are fulfilled in the present case. Specifically:

a) The closing stock of coal as of 30.06.2017, as indicated in the show cause notice, was manufactured on or before 30th June 2017 but was not cleared from the factory of production before 1st July 2017.

b) The petitioner has duly paid the applicable taxes on goods cleared on or after 1st July 2017, as required under the Central Goods and Services Tax Act, 2017 (Act No. 12 of 2017), the respective State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act, 2017 (Act No. 14 of 2017), or the Integrated Goods and Services Tax Act, 2017 (Act No. 13 of 2017).

c) The petitioner has paid the applicable Goods and Services Tax Compensation cess on clearances of coal made on or after 1st July 2017.

This issues with the approval of competent authority."

3. In view of the above letter, the appeal is allowed by setting aside the order passed by the High Court in W.P.(T)No.160 of 2021 dated 12.09.2023.

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

.....J.  
[MANOJ MISRA]

New Delhi  
18-02-2025.

ITEM NO.32

COURT NO.11

SECTION XVII

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

Petition(s) for Special Leave to Appeal (C) No(s). 1918/2024

[Arising out of impugned final judgment and order dated 12-09-2023 in WPT No. 160/2021 passed by the High Court of Jharkhand at Ranchi]

CENTRAL COALFIELD LIMITED

Petitioner(s)

VERSUS

THE UNION OF INDIA &amp; ORS.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 264133/2024 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 18-02-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) :Mr. V Lakshmikumaran, Adv.  
Ms. Charanya Lakshmikumaran, AOR  
Ms. Neha Choudhary, Adv.  
Ms. Falguni Gupta, Adv.  
Ms. Umang Motiyani, Adv.  
Mr. Ayush Agarwal, Adv.

For Respondent(s) :Mr. N.Venkataraman, A.S.G.(NP)  
Ms. Nisha Bagchi, Sr.Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Ms. Nisha Bagchi, Sr.Adv.  
Mr. Udai Khanna, Adv.  
Mr. B K Satija, Adv.  
Mr. Annirudh Sharma-ii, Adv.  
  
Mr. Mukesh Kumar Maroria, AOR

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

1. Leave granted.
2. Appeal is allowed in terms of the signed order.

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

(INDU MARWAH)

AR-cum-PS

(SIGNED ORDER IS PLACED ON THE FILE)

(NIDHI WASON)

COURT MASTER (NSH)