

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

CIVIL APPEAL Diary No(s). 32471/2025

[Arising out of impugned final judgment and order dated 03-12-2024 in CA No. 10001/2024 03-12-2024 in CA No. 10002/2024 03-12-2024 in CA No. 10003/2024 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad]

COMMISSIONER OF CUSTOMS AHMEDABAD

Petitioner(s)

VERSUS

ADANI ENTERPRISES LTD.

Respondent(s)

IA No. 157386/2025 - CONDONATION OF DELAY IN FILING

IA No. 157387/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

IA No. 157385/2025 - STAY APPLICATION

Date : 25-07-2025 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) :Mr. N.Venkataraman, A.S.G.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Sarthak Karol, Adv.  
Mr. Ishaan Sharma, Adv.  
Mr. Amit Sharma-v, Adv.

For Respondent(s) :Mr. Vikram Nankani, Sr. Adv.  
Mrs. Vanita Bhargava, Adv.  
Mr. Ajay Bhargava, Adv.  
Ms. Nandita Chauhan, Adv.  
Ms. Tijil Thakur, Adv.  
M/S. Khaitan & Co., AOR

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

At the request of the learned counsel appearing for the  
appellant, the matters stands adjourned.

Signature Not Verified  
Digitally signed by  
KAPIL TANDON  
Date: 2025.07.25  
17:06:00 IST  
Reason:

List after two weeks.

(KAPIL TANDON)  
COURT MASTER (SH)

(NIDHI WASON)  
COURT MASTER (NSH)

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

**CIVIL APPEAL Diary No(s). 32471/2025**

[Arising out of impugned final judgment and order dated 03-12-2024 in CA No. 10001/2024 03-12-2024 in CA No. 10002/2024 03-12-2024 in CA No. 10003/2024 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad]

**COMMISSIONER OF CUSTOMS AHMEDABAD**  
**VERSUS**

**Petitioner(s)**

**ADANI ENTERPRISES LTD.** **Respondent(s)**

**IA No. 157386/2025 - CONDONATION OF DELAY IN FILING  
 IA No. 157387/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
 JUDGMENT, IA No. 157385/2025 - STAY APPLICATION**

**Date : 10-10-2025 This matter was called on for hearing today.**

**CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
 HON'BLE MR. JUSTICE ATUL S. CHANDURKAR**

**For Petitioner(s) :** Mr. N. Venkataraman, A.S.G.  
 Mr. Gurmeet Singh Makker, AOR  
 Mr. Sarthak Karol, Adv.  
 Mr. Ishaan Sharma, Adv.  
 Mr. Amit Sharma-v, Adv.

**For Respondent(s) :** Mr. C S Vaidhyanathan, Sr. Adv.  
 Mr. Vikram Nankani, Sr. Adv.  
 Mrs. Vanita Bhargava, Adv.  
 Mr. Ajay Bhargava, Adv.  
 Ms. Nandita Chauhan, Adv.  
 Ms. Tijil Thakur, Adv.  
 M/S. Khaitan & Co., AOR

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

1. Issue notice on the civil appeal as well as on the application for condonation of delay.
2. Learned counsel, who appears on caveat, accepts notice on behalf of the respondent.

Signature Not Verified  
 Digital Signature by  
 Jayant Kumar Arora  
 Date: 2024-10-11  
 12:09:20 IST  
 Reason:

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

**(NIDHI WASON)**  
**COURT MASTER**

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

BEFORE THE REGISTRAR MS. SUJATA SINGH

CIVIL APPEAL Diary No(s). 32471/2025

COMMISSIONER OF CUSTOMS AHMEDABAD

Petitioner(s)

VERSUS

ADANI ENTERPRISES LTD. AND ORS.

Respondent(s)

Date : 03-12-2025 This petition was called on for hearing today.

For Petitioner(s) : Mr. Gurmeet Singh Makker, AOR  
Ms. Ritu Bala, Adv.

For Respondent(s) :

M/S. Khaitan & Co., AOR  
Ms. Nandita Chauhan, Adv.  
Ms. Tijil Thakur, Adv.

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

Vakalatnama has already been filed by respondent No.1 (Caveator) on 28.6.2025. Time has been sought to file counter affidavit. Last opportunity is granted to file the same by 18.12.2025.

Ld. counsel for the appellant has not filed spare copies for issuance of notice to respondent Nos.2 and 3 in terms of Hon'ble Court's order dated 10.10.2025.

Signature Not Verified  
Digitally signed by  
RUPAM DHUMJIA  
Date: 2025-12-04  
16:54:53 IST  
Reason:

It has been submitted by Ld. Advocate, Ms.Ritu Bala for the appellant that spare copies would be filed during the

contd....

course of the day. Let the same be filed. If spare copies are filed as above, notice be issued immediately and list on 12.1.2026, else Registry to process the matter for listing before the Hon'ble Judge in Chambers for necessary directions.

Ld. counsel for the appellant has filed affidavit of valuation but has not filed deficit Ad-valorem court fee. Let the same be filed by 17.12.2025.

Let copy of the ROP be furnished to the concerned AOR for information and compliance.

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SUJATA SINGH  
Registrar