

**N THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO.... OF 2025
(@ Diary No. 49079/2025)**

**COMMISSIONER OF CENTRAL EXCISE & SERVICE
TAX-COMMISSIONER OF CENTRAL GOODS &
SERVICE TAX, GURUGRAM, HARYANA**

APPELLANT

VERSUS

M/S BHARTI AIRTEL LTD.

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. We find no good reason to interfere with the impugned order dated 27.01.2025 passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Chandigarh.
3. The appeal is, accordingly, dismissed.
4. Pending application(s), if any, stands disposed of.

.....J.
[J.B.PARDIWALA]

.....J.
[K.V. VISWANATHAN]

**New Delhi
03rd November, 2025**

cd

ITEM NO.13

COURT NO.8

SECTION XVII-A

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). 49079/2025

[Arising out of impugned final judgment and order dated 27-01-2025 in STA No. 1768/2012 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

COMMISSIONER OF CENTRAL EXCISE & SERVICE
TAX-COMMISSIONER OF CENTRAL GOODS &
SERVICE TAX, GURUGRAM, HARYANA

APPELLANT

VERSUS

M/S BHARTI AIRTEL LTD.

Respondent(s)

IA No. 268696/2025 - CONDONATION OF DELAY IN FILING
IA No. 268697/2025 - STAY APPLICATION

Date : 03-11-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mr. Prashant Singh Ii, Adv.
Mr. Purnendu Bajpai, Adv.
Mr. Rajendra Singh Rana, Adv.

For Respondent(s) :

Mr. Kavin Gulati, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Abhishek Vikas, AOR

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

1. Delay condoned.
2. The appeal is dismissed in terms of the signed order.
3. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)
(Signed order is placed on the file)