

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL D.NO. 13421/2024

COMMISSIONER OF CENTRAL EXCISE DELHI, NOW  
COMMISSIONER OF GOODS AND SERVICE TAX, GURUGRAM,  
HARYANA

Appellant(s)

VERSUS

M/S EVALUESERVE.COM PVT LTD

Respondent(s)

WITH

CIVIL APPEAL D.NO. 23429/2024

O R D E R

1. There are no justifiable grounds for condoning the delay of 2154 and 1929 days in filing the Civil Appeals against the orders dated 27-02-2018 and 05.12.2018 passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Chandigarh in Appeal Nos. ST/60584/2016 and ST/60103/2018 respectively.
2. The Civil Appeals are dismissed on the ground of delay.

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

.....J.  
[PANKAJ MITHAL]

New Delhi  
July 10, 2024.

Revised for appearance

ITEM NO.11

COURT NO.15

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). 13421/2024

(Arising out of impugned final judgment and order dated 27-02-2018 in AN No. 60584/2016 passed by the Customs, Excise & Service Tax Appellate Tribunal (cestat), Chandigarh)

COMMISSIONER OF CENTRAL EXCISE DELHI, NOW  
 COMMISSIONER OF GOODS AND SERVICE TAX, GURUGRAM,  
 HARYANA

Appellant(s)

VERSUS

M/S EVALUESERVE.COM PVT LTD

Respondent(s)

(IA No.129602/2024-CONDONATION OF DELAY IN FILING and IA No.129597/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.129600/2024-STAY APPLICATION and IA No.129603/2024-CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS )  
 WITH

Diary No(s). 23429/2024 (XVII-A)

(IA No.133926/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.133925/2024-EX-PARTE STAY and IA No.133924/2024-CONDONATION OF DELAY IN FILING APPEAL)

Date : 10-07-2024 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
 HON'BLE MR. JUSTICE PANKAJ MITHAL

For Petitioner(s) Mr. N.Venkataraman, A.S.G.  
 Mr. Gurmeet Singh Makker, AOR  
 Mr. Mukesh Kumar Maroria, AOR  
 Mr. V.C.Bharathi, Adv.  
 Mr. Padmesh Mishra, Adv.  
 Mr. Navanjay Mahapatra, Adv.  
 Mr. Aditya Shankar Dixit, Adv.  
 Dr. Arun Kumar Yadav, Dy. Govt, Adv.

For Respondent(s) Mr. Tarun Gulati, Sr. Adv.  
 Ms. Reena Asthana Khair, Adv.  
 Ms. Shreya Dahiya, Adv.  
 Ms. Vrinda Bagaria, Adv.  
 Mr. Subham Jaiswal, Adv.  
 Mr. Vaibhav Joshi, AOR

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UPON hearing the counsel the Court made the following

**O R D E R**

The Civil Appeals are dismissed on the ground of delay in terms of the signed order.

(INDU MARWAH)  
AR-cum-PS  
(Signed order is placed on the file)

(NIDHI WASON)  
COURT MASTER (NSH)