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May 1

2025

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Supreme Court,
High Courts,
Tribunals and
Statutes

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Table of Contents

Supreme Court

High Courts

- **Allahabad High Court**
- **Andhra Pradesh High Court**
- **Bombay High Court**
- **Calcutta High Court**
- **Chhattisgarh High Court**
- **Delhi High Court**
- **Gauhati High Court**
- **Madras High Court**
- **Manipur High Court**
- **Meghalaya High Court**
- **Madhya Pradesh High Court**
- **Orissa High Court**
- **Punjab and Haryana High Court**
- **Sikkim High Court**
- **Tripura High Court**
- **Uttaranchal High Court**

Tribunals

- **Armed Forces Tribunal**
- **Customs Excise and Service Tax Appellate Tribunal**
- **Central Information Commission**
- **Debts Recovery Appellate Tribunal**
- **Debts Recovery Tribunal**
- **Central Electricity Regulatory Commission**
- **Insolvency and Bankruptcy Board of India**
- **Income Tax Appellate Tribunal**
- **National Company Law Tribunal**
- **National Green Tribunal**

- **Telecom Disputes Settlement and Appellate Tribunal**
- **Uttar Pradesh Appellate Authority for Advance Ruling (GST)**
- **Andhra Pradesh Authority for Advance Ruling (GST)**
- **Chhattisgarh Authority for Advance Ruling (GST)**
- **Gujarat Authority for Advance Ruling (GST)**
- **Haryana Authority for Advance Ruling (GST)**
- **Karnataka Authority for Advance Ruling (GST)**
- **Kerala Authority for Advance Ruling (GST)**
- **Odisha Authority for Advance Ruling (GST)**
- **Punjab Authority for Advance Ruling (GST)**
- **Rajasthan Authority for Advance Ruling (GST)**
- **Tamil Nadu Authority for Advance Ruling (GST)**
- **Telangana Authority for Advance Ruling (GST)**
- **Uttar Pradesh Authority for Advance Ruling (GST)**

Supreme Court [60]

- Abdul Sattar v. State of U.P.*, (Ahsanuddin Amanullah and Prashant Kumar Mishra, JJ.), [2025 SCC OnLine SC 963](#)
- Air India Staff Colony Assn. v. Mumbai International Airport Ltd.*, (Bela M. Trivedi and Pankaj Mithal, JJ.), [2024 SCC OnLine SC 5073](#)
- Amarveer Kaur v. Reliance General Insurance Co. Ltd.*, (Sudhanshu Dhulia and **K. Vinod Chandran**, JJ.), [2025 SCC OnLine SC 980](#)
- Amit Kumar v. Nihal Singh*, (B.V. Nagarathna and Sanjay Karol, JJ.), [2025 SCC OnLine SC 966](#)
- Appasaheb Pandurang Yadav v. Appasaheb Virupaksh Tandale*, (Surya Kant and K.V. Viswanathan, JJ.), [2024 SCC OnLine SC 5052](#)
- Arathy Ramachandran v. Bijay Raj Menon*, (Vikram Nath, Sanjay Karol and **Sandeep Mehta**, JJ.), [2025 SCC OnLine SC 981](#)
- Asha v. State of Haryana*, (J.B. Pardiwala and R. Mahadevan, JJ.), [2025 SCC OnLine SC 967](#)
- B.V. Pramodha Kumar v. B.S. Jaivandas*, (C.T. Ravikumar and Rajesh Bindal, JJ.), [2024 SCC OnLine SC 5063](#)
- CFM Asset Reconstruction (P) Ltd. v. Srei Equipment Finance Ltd.*, (Sanjiv Khanna and Dipankar Datta, JJ.), [2024 SCC OnLine SC 5050](#)
- Chetana Bharati Trust v. Mohd. Musa Sait Wakf*, (P.S. Narasimha and Aravind Kumar, JJ.), [2024 SCC OnLine SC 5059](#)
- CTO v. Vijay Metal*, (P.S. Narasimha and Aravind Kumar, JJ.), [2024 SCC OnLine SC 5078](#)
- Dipty Sharma v. State of U.P.*, (C.T. Ravikumar and Rajesh Bindal, JJ.), [2024 SCC OnLine SC 5079](#)
- Filomena Saldanha v. Sunil Kohli*, (**P.S. Narasimha** and Joymalya Bagchi, JJ.), [2025 SCC OnLine SC 971](#)
- Freedom Firm v. State of Maharashtra*, (C.T. Ravikumar and Rajesh Bindal, JJ.), [2024 SCC OnLine SC 5060](#)
- G. Niranjan v. Nitesh Kumar Vyas*, (Dr D.Y. Chandrachud, C.J. and Manoj Misra and Satish Chandra Sharma, JJ.), [2024 SCC OnLine SC 5051](#)
- Gayasuddin J. v. Rajeshri M.G.*, (Sanjay Kumar and Ahsanuddin Amanullah, JJ.), [2024 SCC OnLine SC 5071](#)
- GBJ Hotels (P) Ltd. v. Sriharan Sripathamathan*, (Dipankar Datta and Manmohan, JJ.), [2025 SCC OnLine SC 968](#)
- Geeta Devi v. Jyoti Singh*, (Sanjay Kumar and Ahsanuddin Amanullah, JJ.), [2024 SCC OnLine SC 5069](#)
- Gopal Singh v. State of Rajasthan*, (Vikram Nath and Sandeep Mehta, JJ.), [2025 SCC OnLine SC 962](#)
- Highbrow Market Research Investment Advisor (P) Ltd. v. State of Maharashtra*, (Abhay S. Oka and Ujjal Bhuyan, JJ.), [2025 SCC OnLine SC 959](#)
- Jaipur Vidyut Vitaran Nigam Ltd. v. Rajasthan Textile Mills Assn.*, (**Abhay S. Oka** and Augustine George Masih, JJ.), [2025 SCC OnLine SC 976](#)
- Jasvinder Kaur v. State of Punjab*, (Sanjay Kumar and Ahsanuddin Amanullah, JJ.), [2024 SCC OnLine SC 5062](#)
- Julekha Anis Shaikh v. Javed Jafar Patel*, (C.T. Ravikumar and Rajesh Bindal, JJ.), [2024 SCC OnLine SC 5061](#)
- Jyoti Singh v. State of M.P.*, (Vikram Nath and Prasanna B. Varale, JJ.), [2024 SCC OnLine SC 5053](#)

- Kamal Dev Prasad v. Mahesh Forge*, (Sudhanshu Dhulia and **K. Vinod Chandran**, JJ.), [2025 SCC OnLine SC 978](#)
- Majji Triveni v. State of A.P.*, (Hrishikesh Roy and Prashant Kumar Mishra, JJ.), [2024 SCC OnLine SC 5066](#)
- Malakappa v. Iffco Tokio General Insurance Co. Ltd.*, (Sudhanshu Dhulia and **K. Vinod Chandran**, JJ.), [2025 SCC OnLine SC 979](#)
- Manish Yadav v. State of U.P.*, (Vikram Nath and Prasanna B. Varale, JJ.), [2024 SCC OnLine SC 5080](#)
- Mohd. Anwar v. State of U.P.*, (Abhay S. Oka and Ujjal Bhuyan, JJ.), [2024 SCC OnLine SC 5055](#)
- Om Parkash v. State of Punjab*, (M.M. Sundresh and S.V.N. Bhatti, JJ.), [2024 SCC OnLine SC 5054](#)
- P. Kumarakurubaran v. P. Narayanan*, (J.B. Pardiwala and **R. Mahadevan**, JJ.), [2025 SCC OnLine SC 975](#)
- P. Prabakaran v. V. Balakrishnan*, (Hrishikesh Roy and Prashant Kumar Mishra, JJ.), [2024 SCC OnLine SC 5065](#)
- Pragya Mishra (Tiwari) v. State of M.P.*, (C.T. Ravikumar and Rajesh Bindal, JJ.), [2024 SCC OnLine SC 5076](#)
- Pramod Singh Parmar v. State of H.P.*, (Sanjay Kumar and Ahsanuddin Amanullah, JJ.), [2024 SCC OnLine SC 5049](#)
- Preeti Choudhary v. State of M.P.*, (Abhay S. Oka and Ujjal Bhuyan, JJ.), [2024 SCC OnLine SC 5047](#)
- Punit Beriwal v. State (NCT of Delhi)*, (Dipankar Datta and **Manmohan**, JJ.), [2025 SCC OnLine SC 983](#)
- Rajneek Singh Mann v. State of Haryana*, (B.R. Gavai and Sandeep Mehta, JJ.), [2024 SCC OnLine SC 5056](#)
- Ram Kishore Chowdhary v. State of U.P.*, (Abhay S. Oka and N. Kotiswar Singh, JJ.), [2025 SCC OnLine SC 960](#)
- Ranveer Gautam Allahabadia v. Union of India*, (Surya Kant and N. Kotiswar Singh, JJ.), [2025 SCC OnLine SC 969](#)
- Renuka v. State of Karnataka*, (P.S. Narasimha and **Joymalya Bagchi**, JJ.), [2025 SCC OnLine SC 970](#)
- Rimpi Kumari v. State of Bihar*, (Hrishikesh Roy and Prashant Kumar Mishra, JJ.), [2024 SCC OnLine SC 5058](#)
- Rutu Mihir Panchal v. Union of India*, (**P.S. Narasimha** and Manoj Misra, JJ.), [2025 SCC OnLine SC 974](#)
- S. Rajaseekaran v. Union of India*, (Abhay S. Oka and Ujjal Bhuyan, JJ.), [2025 SCC OnLine SC 965](#)
- S.D. Jayaprakash v. Union of India*, (**P.S. Narasimha** and Joymalya Bagchi, JJ.), [2025 SCC OnLine SC 973](#)
- Sanjay Prasad v. Sushil Pandey*, (Dr D.Y. Chandrachud, C.J. and Manoj Misra and Satish Chandra Sharma, JJ.), [2024 SCC OnLine SC 5072](#)
- Savitridevi Sunilkumar Sain v. Sunilkumar Ghurelal Sain*, (Dipankar Datta and Manmohan, JJ.), [2025 SCC OnLine SC 961](#)
- Servantibai v. Rajendra*, (Sanjay Kumar and Ahsanuddin Amanullah, JJ.), [2024 SCC OnLine SC 5068](#)
- Shalu Singh v. Devendra Ramakant Pawar*, (J.B. Pardiwala and R. Mahadevan, JJ.), [2025 SCC OnLine SC 964](#)

Shardhamma v. Commr., (B.V. Nagarathna and **Satish Chandra Sharma**, JJ.), [2025 SCC OnLine SC 977](#)

Shyam Nandan Mehta v. Santosh Kumar, (Dipankar Datta and **Prashant Kumar Mishra**, JJ.), [2025 SCC OnLine SC 982](#)

State of H.P. v. Narender Kumar, (J.K. Maheshwari and Sudhanshu Dhulia, JJ.), [2024 SCC OnLine SC 5077](#)

Sushila v. Rajesh, (M.M. Sundresh and S.V.N. Bhatti, JJ.), [2024 SCC OnLine SC 5057](#)

Tulsiram Goverdhandas Kalan v. Kalyan Dombivli Municipal Corpn., (Bela M. Trivedi and Pankaj Mithal, JJ.), [2024 SCC OnLine SC 5075](#)

Uma Vishwakarma v. Usha Raj Soni, (Vikram Nath and Prasanna B. Varale, JJ.), [2024 SCC OnLine SC 5070](#)

Venkataswamappa v. Chowdamma, (Vikram Nath and Prasanna B. Varale, JJ.), [2024 SCC OnLine SC 5064](#)

Vikram Gupta v. Municipal Corpn. of Greater Mumbai, (Bela M. Trivedi and Pankaj Mithal, JJ.), [2024 SCC OnLine SC 5074](#)

Visa Coke Ltd. v. Mesco Kalinga Steel Ltd., (J.B. Pardiwala and **R. Mahadevan**, JJ.), [2025 SCC OnLine SC 972](#)

Wrangle Investment Ltd. v. Mahendra Builders, (Hrishikesh Roy and Prashant Kumar Mishra, JJ.), [2024 SCC OnLine SC 5048](#)

Yogendra Singh Chauhan v. Director General of Anti-Corruption Bureau, (Sanjay Kumar and Ahsanuddin Amanullah, JJ.), [2024 SCC OnLine SC 5067](#)

Allahabad High Court [65]

Aasharam v. State of U.P., (**Samit Gopal**, J.), [2025 SCC OnLine All 2554](#)

Aditya Singh v. State of U.P., (Siddharth and Nand Prabha Shukla, JJ.), [2025 SCC OnLine All 2576](#)

Ajeem v. State of U.P., (**Gautam Chowdhary**, J.), [2025 SCC OnLine All 2566](#)

Amit v. State of U.P., (**Krishan Pahal**, J.), [2025 SCC OnLine All 2550](#)

Amrish Kumar v. State of U.P., (**Ajay Bhanot**, J.), [2025 SCC OnLine All 2588](#)

Ankit Pandey v. State of U.P., (**Subhash Vidyarthi**, J.), [2025 SCC OnLine All 2570](#)

Anshu v. State of U.P., (**Gautam Chowdhary**, J.), [2025 SCC OnLine All 2559](#)

Arun Kumar Yadav v. State of U.P., (**Deepak Verma**, J.), [2025 SCC OnLine All 2543](#)

Arun Kumar v. State of U.P., (**Krishan Pahal**, J.), [2025 SCC OnLine All 2564](#)

Asha Devi v. State of U.P., (**Samit Gopal**, J.), [2025 SCC OnLine All 2556](#)

Ashish Kumar Mishra v. State of U.P., (**Saurabh Shyam Shamshery**, J.), [2025 SCC OnLine All 2595](#)

Ashok Kumar v. State of U.P., (**Ajay Bhanot**, J.), [2025 SCC OnLine All 2590](#)

Aslam v. State of U.P., (Siddharth and Nand Prabha Shukla, JJ.), [2025 SCC OnLine All 2577](#)

Bachchan Lal v. State of U.P., (**Samit Gopal**, J.), [2025 SCC OnLine All 2558](#)

Bechu Pasi v. State of U.P., (**Samit Gopal**, J.), [2025 SCC OnLine All 2553](#)

Bindu Kumari v. Basic Shiksha Adhikari, (**Saurabh Shyam Shamshery**, J.), [2025 SCC OnLine All 2582](#)

Deeptee v. State of U.P., (**Saurabh Shyam Shamshery**, J.), [2025 SCC OnLine All 2597](#)

Deepu v. State of U.P., (**Deepak Verma, J.**), [2025 SCC OnLine All 2544](#)
Devendra Singh v. State of U.P., (**Manish Mathur, J.**), [2025 SCC OnLine All 2571](#)
Fajil v. State of U.P., (**Shekhar Kumar Yadav, J.**), [2025 SCC OnLine All 2548](#)
Ganga Godawari v. State of U.P., (**Raj Beer Singh, J.**), [2025 SCC OnLine All 2546](#)
Gaurav Agrawal v. State of U.P., (**Deepak Verma, J.**), [2025 SCC OnLine All 2545](#)
Haseen Ahmad v. State of U.P., (**Siddharth and Nand Prabha Shukla, JJ.**), [2025 SCC OnLine All 2575](#)
Hemlata Sagar v. State of U.P., (**Saurabh Shyam Shamshery, J.**), [2025 SCC OnLine All 2589](#)
Himanshu Singh v. State of U.P., (**Chandra Dhari Singh, J.**), [2025 SCC OnLine All 2569](#)
Hinchh Narain v. Food Corpn. of India, (**Ajay Bhanot, J.**), [2025 SCC OnLine All 2594](#)
Kanti Devi v. State of U.P., (**Ajay Bhanot, J.**), [2025 SCC OnLine All 2587](#)
Km. Shahnaz v. State of U.P., (**Manish Kumar Nigam, J.**), [2025 SCC OnLine All 2602](#)
Lalaram v. State of U.P., (**Manish Kumar Nigam, J.**), [2025 SCC OnLine All 2605](#)
Mahendra v. State of U.P., (**Samit Gopal, J.**), [2025 SCC OnLine All 2563](#)
Manju v. Nagar Ayukt, (**Rajesh Singh Chauhan, J.**), [2025 SCC OnLine All 2579](#)
Manorama Shukla v. State of U.P., (**Saurabh Shyam Shamshery, J.**), [2025 SCC OnLine All 2578](#)
Mohd. Aslam v. State of U.P., (**Saurabh Shyam Shamshery, J.**), [2025 SCC OnLine All 2585](#)
Mohd. Sonu v. State of U.P., (**Subhash Vidyarthi, J.**), [2025 SCC OnLine All 2572](#)
Mukesh Sharma v. State of U.P., (**Donadi Ramesh, J.**), [2025 SCC OnLine All 2580](#)
Mukesh v. State of U.P., (**Krishan Pahal, J.**), [2025 SCC OnLine All 2551](#)
Nagina Lal v. State of U.P., (**Manish Kumar Nigam, J.**), [2025 SCC OnLine All 2603](#)
Om Narayan v. State of U.P., (**Vikram D. Chauhan, J.**), [2025 SCC OnLine All 2583](#)
Priya Prem v. U.P. Power Corpn. Ltd., (**Shekhar B. Saraf and Yogendra Kumar Srivastava, JJ.**), [2025 SCC OnLine All 2604](#)
Rabiya Parveen v. State of U.P., (**Saurabh Srivastava, J.**), [2025 SCC OnLine All 2600](#)
Radheyshyam Mishra v. State of U.P., (**Manish Kumar Nigam, J.**), [2025 SCC OnLine All 2606](#)
Raghvendra Singh v. State of U.P., (**Ajay Bhanot, J.**), [2025 SCC OnLine All 2591](#)
Raja v. State of U.P., (**Chandra Dhari Singh, J.**), [2025 SCC OnLine All 2567](#)
Rajaram v. State of U.P., (**Chandra Dhari Singh, J.**), [2025 SCC OnLine All 2561](#)
Rajkumar Dubey v. Board of Revenue, (**Dinesh Pathak, J.**), [2025 SCC OnLine All 2598](#)
Rakesh Nishad v. State of U.P., (**Gautam Chowdhary, J.**), [2025 SCC OnLine All 2560](#)
Rohit v. State of U.P., (**Gautam Chowdhary, J.**), [2025 SCC OnLine All 2547](#)
Sakib v. State of U.P., (**Ajay Bhanot, J.**), [2025 SCC OnLine All 2574](#)
Salim v. State of U.P., (**Krishan Pahal, J.**), [2025 SCC OnLine All 2549](#)
Salman v. State of U.P., (**Chandra Dhari Singh, J.**), [2025 SCC OnLine All 2568](#)
Sangeeta Maurya v. State of U.P., (**Saurabh Shyam Shamshery, J.**), [2025 SCC OnLine All 2596](#)
Satyendra Yadav v. State of U.P., (**Krishan Pahal, J.**), [2025 SCC OnLine All 2565](#)
Seemakumari Sharma v. State of U.P., (**Saurabh Srivastava, J.**), [2025 SCC OnLine All 2601](#)
Sher Singh v. State of U.P., (**Subhash Vidyarthi, J.**), [2025 SCC OnLine All 2573](#)
Shivam v. State of U.P., (**Gautam Chowdhary, J.**), [2025 SCC OnLine All 2557](#)
Sneh Lata v. State of U.P., (**Vikram D. Chauhan, J.**), [2025 SCC OnLine All 2593](#)

Sudheer v. State of U.P., (**Chandra Dhari Singh**, J.), [2025 SCC OnLine All 2562](#)
Sultan Salahuddin Khan v. Union of India, (**Donadi Ramesh**, J.), [2025 SCC OnLine All 2584](#)
Titu v. State of U.P., (**Chandra Dhari Singh**, J.), [2025 SCC OnLine All 2552](#)
Umapati v. Board of Revenue, (**Saurabh Lavania**, J.), [2025 SCC OnLine All 2599](#)
Urmila Sharma v. State of U.P., (**Samit Gopal**, J.), [2025 SCC OnLine All 2555](#)
Vandana Singh v. State of U.P., (**Saurabh Shyam Shamshery**, J.), [2025 SCC OnLine All 2592](#)
Vinod Kumar Gaur v. State of U.P., (**Saurabh Shyam Shamshery**, J.), [2025 SCC OnLine All 2581](#)
Vipin Kumar Mishra v. State of U.P., (**Saurabh Shyam Shamshery**, J.), [2025 SCC OnLine All 2586](#)

Andhra Pradesh High Court [45]

Ajay Arun Gaikwad v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1472](#)
B. Balakrishna v. State of A.P., (**Ravi Nath Tilhari** and **Maheswara Rao Kuncham**, JJ.), [2025 SCC OnLine AP 1485](#)
B. Paidi Raju v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1487](#)
Basha Enterprises v. Commr., (**R. Raghunandan Rao** and **B.V.L.N. Chakravarthy**, JJ.), [2025 SCC OnLine AP 1493](#)
Bharavath Tharun v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1462](#)
Birudala Eswar Reddy v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1471](#)
Branch Manager v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1460](#)
C. Sreenivasulu Reddy v. B Prasanna Lakshmi, (**R. Raghunandan Rao** and **K. Manmadha Rao**, JJ.), [2025 SCC OnLine AP 1477](#)
G. Jayasheela Reddy v. Golla Brahmaiah, (**B.S. Bhanumathi**, J.), [2025 SCC OnLine AP 1453](#)
Gaddipati Divya Sri v. State of A.P., (**R. Raghunandan Rao** and **K. Manmadha Rao**, JJ.), [2025 SCC OnLine AP 1489](#)
Gavel Tirupathi v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1467](#)
Gubbala Suresh v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1475](#)
Gudimella Sandhya v. State of A.P., (**Y. Lakshmana Rao**, J.), [2025 SCC OnLine AP 1476](#)
Jaddi Thimothi v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1458](#)
K. Surendran v. State of A.P., (**Nyapathy Vijay**, J.), [2025 SCC OnLine AP 1481](#)
Kannoju Hariprasad v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1465](#)
Kimudu Sattibabu v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1468](#)
Kincha Bhagavan Padal v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1457](#)
Koppisety Mariyya v. State of A.P., (**Gannamaneni Ramakrishna Prasad**, J.), [2025 SCC OnLine AP 1480](#)
Koppula Naga Venkata Durga Vara Prasad v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1474](#)
Korra Venkatarao v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1463](#)
Kothapalli Narayanaswamy v. Union of India, (**Subba Reddy Satti**, J.), [2025 SCC OnLine AP 1488](#)
KR Girijamma v. State of A.P., (**Venkateswarlu Nimmagadda**, J.), [2025 SCC OnLine AP 1486](#)

Kundeti Venkata Siva v. State of A.P., (**R. Raghunandan Rao** and K. Manmadha Rao, JJ.), [2025 SCC OnLine AP 1491](#)

M. Nagaraju v. State of A.P., (**Kiranmayee Mandava**, J.), [2025 SCC OnLine AP 1482](#)

Mohan Madan Kumar v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1454](#)

Mohan Singh v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1461](#)

Mohd. Farman v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1459](#)

MT Bai v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1490](#)

Nolli Srinivas v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1456](#)

Posupo Ruth Helena Jones v. Bethala Grace Residential High School, (**V. Srinivas**, J.), [2025 SCC OnLine AP 1451](#)

Setti Malleswara Rao v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1466](#)

Sisa Mangalanna v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1455](#)

Sk. Abdulla v. State of A.P., (**Gannamaneni Ramakrishna Prasad**, J.), [2025 SCC OnLine AP 1484](#)

Sri Balaji Granites & Metals v. State of A.P., (**R. Raghunandan Rao** and B.V.L.N. Chakravarthy, JJ.), [2025 SCC OnLine AP 1494](#)

Sri Rayalaseema Christian College of Education v. State of A.P., (**Gannamaneni Ramakrishna Prasad**, J.), [2025 SCC OnLine AP 1492](#)

State of A.P. v. MSSS Venkata Rao, (**Ninala Jayasurya** and Tarlada Rajasekhar Rao, JJ.), [2025 SCC OnLine AP 1479](#)

State of A.P. v. Y Chandra Sekhar Reddy, (**R. Raghunandan Rao** and K. Manmadha Rao, JJ.), [2025 SCC OnLine AP 1478](#)

T. Surendranatha Reddy v. State of A.P., (**Venkateswarlu Nimmagadda**, J.), [2025 SCC OnLine AP 1483](#)

Tallabu Ramprasad v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1469](#)

Trinethra Superretail (P) Ltd. v. Kurra Ashok Kumar, (**R. Raghunandan Rao** and K. Manmadha Rao, JJ.), [2025 SCC OnLine AP 1452](#)

Vallabhaneni Damodar Naidu v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1473](#)

Vardhman Hoses (P) Ltd. v. State of A.P., (**Harinath N.**, J.), [2025 SCC OnLine AP 1470](#)

Yendrapalli Mahesh Babu v. State of A.P., (**Venkata Jyothirmai Pratapa**, J.), [2025 SCC OnLine AP 1464](#)

Bombay High Court [9]

Devishankar Ashok Pande v. State, (**Prakash D. Naik**, J.), [2024 SCC OnLine Bom 3987](#)

Fasubai Dashrath Thange v. Mahesh Mohandas Lalchandani, (**Sandeep V. Marne**, J.), [2023 SCC OnLine Bom 3221](#)

Rajendranath Parasnath Pandey v. Union of India, (**Alok Aradhe**, C.J. and M.S. Karnik, J.), [2025 SCC OnLine Bom 1367](#)

Sabina Lakdawala v. Feroze Y. Lakdawala, (**Madhav J. Jamdar**, J.), [2025 SCC OnLine Bom 1366](#)

Sanjay Jaiprakash Gupta v. Chedilal Mataprasad Gupta, (**Kishore C. Sant**, J.), [2024 SCC OnLine Bom 3988](#)

Sheikh Ibrahim v. Sheikh Rehman, (**Rohit W. Joshi**, J.), [2025 SCC OnLine Bom 1368](#)

Tanveer Ahmed v. State of Maharashtra, (**Vibha Kankanwadi** and Sanjay A. Deshmukh, JJ.), [2025 SCC OnLine Bom 1365](#)

Varshatai v. State of Maharashtra, (Avinash G. Gharote and M.S. Jawalkar, JJ.), [2024 SCC OnLine Bom 3986](#)

Calcutta High Court [53]

All India Muslim Personal Law Board v. Union of India, (**Tirthankar Ghosh**, J.), [2025 SCC OnLine Cal 3514](#)

Anita Pakrashi v. State of W.B., (**Saugata Bhattacharyya**, J.), [2025 SCC OnLine Cal 3508](#)

Ankita Bhattacharjee v. W.B. University of Health Sciences, (**Biswajit Basu**, J.), [2025 SCC OnLine Cal 3513](#)

Arati Sharma v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3503](#)

Arun Kumar Dey v. State of W.B., (**Prasenjit Biswas**, J.), [2025 SCC OnLine Cal 3489](#)

Asha Singha v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3501](#)

Badal Das v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3525](#)

Bikram Manger v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3505](#)

Biswanath Das v. Union of India, (**Ananya Bandyopadhyay**, J.), [2025 SCC OnLine Cal 3538](#)

Bulk LPG Transport Contractors Assn., Eastern India v. Union of India, (**Gaurang Kanth**, J.), [2025 SCC OnLine Cal 3492](#)

Dilip Kumar Saha v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3532](#)

Girija Bala Roy v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3510](#)

Girija Bala Roy v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3511](#)

Indira Singh v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3502](#)

Indramohan Sarkar v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3537](#)

Kabita Ray v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3529](#)

Kamala Thapa v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3495](#)

Kanchan Adhikary v. State of W.B., (**Aniruddha Roy**, J.), [2025 SCC OnLine Cal 3509](#)

Kingshuk Kar v. State of W.B., (**Rai Chattopadhyay**, J.), [2025 SCC OnLine Cal 3519](#)

Kismat Rai v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3497](#)

Kuntala Pradhan v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3504](#)

Lipi Biswas v. Siliguri Municipal Corpn., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3518](#)

Manoj Pal v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3531](#)

Mithun Mondal v. Registrar General, (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3524](#)

Mohd. Anwarul Islam v. State of W.B., (**Biswajit Basu**, J.), [2025 SCC OnLine Cal 3512](#)

Narayan Chandra Kuiry v. State of W.B., (**Aniruddha Roy**, J.), [2025 SCC OnLine Cal 3521](#)

Naresh Chandra Roy v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3523](#)

Nihar Saha v. State of W.B., (**Amrita Sinha**, J.), [2025 SCC OnLine Cal 3533](#)

Niranjan Mondal v. State of W.B., (**Debangsu Basak** and **Md. Shabbar Rashidi**, JJ.), [2025 SCC OnLine Cal 3491](#)

Prabhat Roy v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3526](#)
Prityanshu Talukder v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3539](#)
Purna Bahadur Rai v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3498](#)
Rakesh Kumar Shaw v. Union of India, (Gaurang Kanth, J.), [2025 SCC OnLine Cal 3493](#)
Rakhi Khatun v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3534](#)
Rathindra Nath Sarkar v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3515](#)
Rekha Cheetri v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3500](#)
Rita Basnet v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3499](#)
Sadananda Kumar v. State of W.B., (Prasenjit Biswas, J.), [2025 SCC OnLine Cal 3490](#)
Sanjay Ghoshal v. State of W.B., (Raja Basu Chowdhury, J.), [2025 SCC OnLine Cal 3536](#)
Sashikala Gurung v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3496](#)
Shanti Dewan v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3494](#)
Shyama Charan Chatterjee v. State of W.B., (Saugata Bhattacharyya, J.), [2025 SCC OnLine Cal 3528](#)
Sikha Das v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3535](#)
Sisir Kumar Sarkar v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3516](#)
Subhradip Paul v. Union of India, (Partha Sarathi Chatterjee, J.), [2025 SCC OnLine Cal 3517](#)
Suren Gurung v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3507](#)
Swapan Kumar Ghosh v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3527](#)
Tapan Kumar Pyne v. Union of India, (Saugata Bhattacharyya, J.), [2025 SCC OnLine Cal 3520](#)
W.B. State Power Engineers Assn. v. W.B. Electricity Distribution Co. Ltd., (Aniruddha Roy, J.), [2025 SCC OnLine Cal 3522](#)
Yang Doma v. State of W.B., (Amrita Sinha, J.), [2025 SCC OnLine Cal 3506](#)
Zishan Rana Halder v. Union of India, (Saugata Bhattacharyya, J.), [2025 SCC OnLine Cal 3540](#)
Zydus Health Care Ltd. v. State of W.B., (Ananya Bandyopadhyay, J.), [2025 SCC OnLine Cal 3530](#)

Chhattisgarh High Court [2]

Naresh Chandra v. Madan Ram, (Rakesh Mohan Pandey, J.), [2023 SCC OnLine Chh 6040](#)

Delhi High Court [59]

AK Construction Co. v. National Highways Authority of India, (Sachin Datta, J.), [2025 SCC OnLine Del 2612](#)
AK Construction Co. v. National Highways Authority of India, (Sachin Datta, J.), [2025 SCC OnLine Del 2613](#)
AK Construction Co. v. National Highways Authority of India, (Sachin Datta, J.), [2025 SCC OnLine Del 2614](#)
Anil Kumar Shukla v. National Highways Authority of India, (Sachin Datta, J.), [2025 SCC OnLine Del 2624](#)
Anil Kumar Shukla v. National Highways Authority of India, (Sachin Datta, J.), [2025 SCC OnLine Del 2625](#)

- Ashish Agarwal v. National Highways Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2628](#)
- Ashish Agarwal v. National Highways Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2629](#)
- Ayodhya Singh v. Union of India*, (**Dharmesh Sharma**, J.), [2025 SCC OnLine Del 2607](#)
- Bholanath Rajpati Shukla v. National Highways Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2637](#)
- Brij Lal Bansal v. State (NCT of Delhi)*, (**Shalinder Kaur**, J.), [2025 SCC OnLine Del 2604](#)
- Daljit Singh v. DLF Homes Panchkula (P) Ltd.*, (**Manoj Jain**, J.), [2025 SCC OnLine Del 2600](#)
- Ganga Gopal v. Commr. of Customs*, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), [2025 SCC OnLine Del 2644](#)
- Holy Faith International (P) Ltd. v. Cross Country Hotels Ltd.*, (**Dharmesh Sharma**, J.), [2025 SCC OnLine Del 2609](#)
- Innovision Ltd. v. National Highway Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2634](#)
- Innovision Ltd. v. National Highway Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2635](#)
- Innovision Ltd. v. National Highways Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2633](#)
- Jagriti Public School v. MCD*, (**Manoj Jain**, J.), [2025 SCC OnLine Del 2602](#)
- Kuldeep v. CBI*, (**Girish Kathpalia**, J.), [2025 SCC OnLine Del 2599](#)
- Maa Narmada Traders v. National Highways Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2619](#)
- Maa Narmada Traders v. National Highways Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2620](#)
- Maa Narmata Traders v. National Highway Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2618](#)
- Magicon Impex (P) Ltd. v. Commr. (CGST)*, (**Prathiba M. Singh** and Rajneesh Kumar Gupta, JJ.), [2025 SCC OnLine Del 2649](#)
- Maj Kavish Aggarwala v. Union of India*, (**C. Hari Shankar** and Ajay Digpaul, JJ.), [2025 SCC OnLine Del 2611](#)
- Manuja Sharma v. State (NCT of Delhi)*, (**Amit Mahajan**, J.), [2024 SCC OnLine Del 9621](#)
- MS GAIL India Ltd. v. MS NRP Projects (P) Ltd.*, (**Jasmeet Singh**, J.), [2025 SCC OnLine Del 2597](#)
- Pack World v. STO*, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), [2025 SCC OnLine Del 2645](#)
- Pampar Ovenfresh Foods (P) Ltd. v. Union of India*, (**Manmohan**, A.C.J. and Tushar Rao Gedela, J.), [2024 SCC OnLine Del 9622](#)
- R.K. Jain Infra Projects (P) Ltd. v. National Highway Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2615](#)
- R.K. Jain Infra Projects (P) Ltd. v. National Highway Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2616](#)
- R.K. Jain Infra Projects (P) Ltd. v. National Highway Authority of India*, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2617](#)

- R.K. Jain Infra Projects (P) Ltd. v. National Highway Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2638
- R.M. Trading & Co. v. Directorate of Revenue Intelligence*, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), 2025 SCC OnLine Del 2642
- Railtel Corpn. of India Ltd. v. Primatel Fibcom Ltd.*, (**Subramonium Prasad**, J.), 2025 SCC OnLine Del 2598
- Raj International v. Commr. (CGST)*, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), 2025 SCC OnLine Del 2639
- Satyendra Kumar v. Union of India*, (**Navin Chawla** and Renu Bhatnagar, JJ.), 2025 SCC OnLine Del 2610
- Secon (P) Ltd. v. National Highway Authority of India*, (**Manoj Kumar Ohri**, J.), 2025 SCC OnLine Del 2651
- Shakhnoza Makhmudova v. Commr. of Customs*, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), 2025 SCC OnLine Del 2647
- SL Golden Paptech (P) Ltd. v. Directorate General of GST Intelligence*, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), 2025 SCC OnLine Del 2650
- SPC Infrastructure (P) Ltd. v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2626
- SPC Infrastructure (P) Ltd. v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2627
- SPC Infrastructure (P) Ltd. v. National Highways Authority of India*, (Devendra Kumar Upadhyaya, C.J. and Tushar Rao Gedela, J.), 2025 SCC OnLine Del 2640
- SPC Infrastructure (P) Ltd. v. National Highways Authority of India*, (Devendra Kumar Upadhyaya, C.J. and Tushar Rao Gedela, J.), 2025 SCC OnLine Del 2641
- Sumant Rai Deewan v. Indian Handicrafts*, (**Dharmesh Sharma**, J.), 2025 SCC OnLine Del 2608
- T Suryanarayana Reddy v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2631
- T Suryanarayana Reddy v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2632
- T Suryanarayana Reddy v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2630
- Tarsem Lal Bajaj v. Deepa Garg*, (**Manoj Jain**, J.), 2025 SCC OnLine Del 2601
- Union of India v. Nitesh Kumar*, (Suresh Kumar Kait and Girish Kathpalia, JJ.), 2024 SCC OnLine Del 9623
- Union of India v. P. Sanjeet Kumar Gupta*, (**C. Hari Shankar** and Ajay Digpaul, JJ.), 2025 SCC OnLine Del 2643
- Vanshika Construction v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2622
- Vanshika Construction v. National Highways Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2623
- Vanshika Contruction v. National Highway Authority of India*, (**Sachin Datta**, J.), 2025 SCC OnLine Del 2621
- Vinay Aggarwal v. State (NCT of Delhi)*, (**Ravinder Dudeja**, J.), 2025 SCC OnLine Del 2603

Virender Jain v. Commr. (CGST), (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), [2025 SCC OnLine Del 2646](#)

Vistrat Real Estate (P) Ltd. v. Tata Steel Ltd., (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), [2025 SCC OnLine Del 2606](#)

Vivek Kumar v. State (NCT of Delhi), (**Ravinder Dudeja**, J.), [2025 SCC OnLine Del 2605](#)

Vivek Malhotra v. Registrar Coop. Societies, (Prathiba M. Singh and Rajneesh Kumar Gupta, JJ.), [2025 SCC OnLine Del 2648](#)

Westwell Iron & Steel (P) Ltd. v. National Highways Authority of India, (**Sachin Datta**, J.), [2025 SCC OnLine Del 2636](#)

Gauhati High Court [83]

Abdul Jalil Moral v. State of Assam, (**Michael Zothankhuma**, J.), [2025 SCC OnLine Gau 2286](#)

Abinash Singh Koiri v. State of Assam, (**Michael Zothankhuma**, J.), [2025 SCC OnLine Gau 2289](#)

Ajmeri Begum v. Union of India, (**Chinmoy Baruah**, J.), [2025 SCC OnLine Gau 2256](#)

Akangtemjen v. Union of India, (**Devashis Baruah**, J.), [2025 SCC OnLine Gau 2254](#)

Aklima Khatun v. Union of India, (Kalyan Rai Surana and **Malasri Nandi**, JJ.), [2025 SCC OnLine Gau 2274](#)

Amit Das v. State of Assam, (**Kardak Ete**, J.), [2025 SCC OnLine Gau 2277](#)

Anindita Nath v. State of Assam, (**N. Unni Krishnan Nair**, J.), [2025 SCC OnLine Gau 2295](#)

Aruna Rajkhowa v. State of Assam, (**Kardak Ete**, J.), [2025 SCC OnLine Gau 2224](#)

Aruna Rajkhowa v. State of Assam, (**Kardak Ete**, J.), [2025 SCC OnLine Gau 2269](#)

Ashok Singh v. State of Assam, (**Robin Phukan**, J.), [2025 SCC OnLine Gau 2279](#)

Assam Institute of Nursing v. State of Assam, (**Arun Dev Choudhury**, J.), [2025 SCC OnLine Gau 2246](#)

Bharat Saikia v. State of Assam, (**Arun Dev Choudhury**, J.), [2025 SCC OnLine Gau 2265](#)

Bhuma Rani Bargayary v. State of Assam, (**Suman Shyam**, J.), [2025 SCC OnLine Gau 2278](#)

Bishwajit Das (Dr.) v. Assam University, (**Michael Zothankhuma**, J.), [2025 SCC OnLine Gau 2245](#)

Chubamongba Jamir v. Union of India, (**Devashis Baruah** and L.S. Jamir, JJ.), [2025 SCC OnLine Gau 2253](#)

Dhruba Jyoti Dutta v. State of Assam, (**Kardak Ete**, J.), [2025 SCC OnLine Gau 2281](#)

Dhruba Kumar Sarma v. State of Assam, (**N. Unni Krishnan Nair**, J.), [2025 SCC OnLine Gau 2225](#)

Dilip KR Saha v. State of Assam, (**Arun Dev Choudhury**, J.), [2025 SCC OnLine Gau 2285](#)

Dipanjali Bailung v. Union of India, (**Arun Dev Choudhury**, J.), [2025 SCC OnLine Gau 2288](#)

Director of Nerist v. Dr. Benudhar Nayak, (**Yarenjungla Longkumer** and Kalyan Rai Surana, JJ.), [2025 SCC OnLine Gau 2238](#)

Eliza Sultana v. State of Assam, (**Kardak Ete**, J.), [2025 SCC OnLine Gau 2247](#)

Faijuddin v. State of Assam, (**Arun Dev Choudhury**, J.), [2025 SCC OnLine Gau 2260](#)

Ganpati Enterprises v. Hardhan Chandra Saha, (**Kaushik Goswami**, J.), [2025 SCC OnLine Gau 2219](#)

Giasuddin v. State of Assam, (**Mitali Thakuria**, J.), [2025 SCC OnLine Gau 2215](#)

Gobinda Taid v. State of Assam, (**Kaushik Goswami**, J.), [2025 SCC OnLine Gau 2273](#)

Horizon Marketing v. Bright Construction Corpn., (**Budi Habung**, J.), 2025 SCC OnLine Gau 2227
Ilu Chawang v. State of Nagaland, (**Budi Habung**, J.), 2025 SCC OnLine Gau 2257
Isfaqur Siddique v. State of Assam, (**Kaushik Goswami**, J.), 2025 SCC OnLine Gau 2271
J.P. Borgohain v. ONGC, (**Lanusungkum Jamir**, J.), 2025 SCC OnLine Gau 2242
Jagu Hembram v. State of Assam, (**Susmita Phukan Khaund** and Soumitra Saikia, JJ.), 2025 SCC OnLine Gau 2220
Jahidul Hoque v. State of Assam, (**Soumitra Saikia**, J.), 2025 SCC OnLine Gau 2291
Jahinur Islam v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2255
Jhula Phukan v. State of Assam, (**Kardak Ete**, J.), 2025 SCC OnLine Gau 2294
Johur Uddin v. Union of India, (**Manish Choudhury** and Malasri Nandi, JJ.), 2025 SCC OnLine Gau 2267
Joymen Thaosen v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2290
Jyoti Narayan Gogoi v. Honourable Gauhati High Court, (**Devashis Baruah**, J.), 2025 SCC OnLine Gau 2249
K. Athipfro v. State of Nagaland, (**Devashis Baruah** and L.S. Jamir, JJ.), 2025 SCC OnLine Gau 2236
Kadbhanu Begum v. Union of India, (**Manish Choudhury** and Malasri Nandi, JJ.), 2025 SCC OnLine Gau 2258
Kanaklata Kakati v. Union of India, (**Manish Choudhury**, J.), 2025 SCC OnLine Gau 2262
Kashem Ali v. State of Assam, (**Manash Ranjan Pathak**, J.), 2025 SCC OnLine Gau 2216
Ketekibari High School v. State of Assam, (**Vijay Bishnoi**, C.J. and N. Unni Krishnan Nair, J.), 2025 SCC OnLine Gau 2237
Khudeja Begum v. Union of India, (**Manish Choudhury** and Malasri Nandi, JJ.), 2025 SCC OnLine Gau 2266
Kiri Ori v. State of A.P., (**Yarenjungla Longkumer**, J.), 2025 SCC OnLine Gau 2222
Kishore Malakar v. State of Assam, (**Kardak Ete**, J.), 2025 SCC OnLine Gau 2284
Lakhya Kumar Hazarika v. State of Assam, (**Soumitra Saikia**, J.), 2025 SCC OnLine Gau 2272
Lila Sinha v. State of Assam, (**Soumitra Saikia**, J.), 2025 SCC OnLine Gau 2240
M.M. Fuel Centre v. Union of India, (**N. Unni Krishnan Nair**, J.), 2025 SCC OnLine Gau 2261
Madan Borah v. State of Assam, (**Lanusungkum Jamir**, J.), 2025 SCC OnLine Gau 2243
Maharjan Nessa v. Union of India, (**Manish Choudhury** and Malasri Nandi, JJ.), 2025 SCC OnLine Gau 2263
Mazeda Begum v. Union of India, (**Kalyan Rai Surana** and Malasri Nandi, JJ.), 2025 SCC OnLine Gau 2264
Minoti Sonowal Gogoi v. Srimanta Gogoi, (**Robin Phukan**, J.), 2025 SCC OnLine Gau 2230
Mohd. Altap Hussain v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2280
Mohd. Jamal Khan v. Ramen Sarma, (**Devashis Baruah**, J.), 2025 SCC OnLine Gau 2234
Mohd. Nasir Ali v. State of Assam, (Sanjay Kumar Medhi and **Mridul Kumar Kalita**, JJ.), 2025 SCC OnLine Gau 2221
Mohd. Sekender Ali v. State of Assam, (**Robin Phukan**, J.), 2025 SCC OnLine Gau 2287
Montu Phukan v. State of Assam, (**Michael Zothankhuma**, J.), 2025 SCC OnLine Gau 2259

Musstt Abiran Bibi v. Union of India, (**Manish Choudhury** and Malasri Nandi, JJ.), 2025 SCC OnLine Gau 2268

Nabajyoti Mishra v. Assam State Ware Housing Corpn., (**Kardak Ete**, J.), 2025 SCC OnLine Gau 2241

Nagarjhar Nau-Juwan Club & Library v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2239

National Investigating Agency v. Alienba Pangjung Jamir, (**Devashis Baruah**, J.), 2025 SCC OnLine Gau 2228

Neizosetuo Kire v. State of Nagaland, (**Devashis Baruah**, J.), 2025 SCC OnLine Gau 2217

New India Assurance Co. Ltd. v. Anima Lahan, (**Mridul Kumar Kalita**, J.), 2025 SCC OnLine Gau 2226

Nirupama Hazarika v. State of Assam, (**N. Unni Krishnan Nair**, J.), 2025 SCC OnLine Gau 2283

Oriental Insurance Co. Ltd. v. Anamika Das, (**Robin Phukan**, J.), 2025 SCC OnLine Gau 2231

Parvez Shahnawaz Ahmed v. Gias Uddin Ahmed, (**Lanusungkum Jamir**, J.), 2025 SCC OnLine Gau 2218

Pradip Kumar Das v. State of Assam, (**Lanusungkum Jamir**, J.), 2025 SCC OnLine Gau 2296

Pradip Sharma v. Union of India, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2252

Prahlad Sharma Shasrtri v. Union of India, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2270

Probin Saikia v. State of Assam, (**Soumitra Saikia**, J.), 2025 SCC OnLine Gau 2282

Rwdwm Basumatary v. Nilima Islary, (**Robin Phukan**, J.), 2025 SCC OnLine Gau 2233

Sabuj Roy v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2248

Sai Enterprise v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2276

Saleha Begum v. State of Assam, (**Michael Zothankhuma**, J.), 2025 SCC OnLine Gau 2292

Saraswati Ghosh v. Mohd. Ashirruddin Ahmed, (**Devashis Baruah**, J.), 2025 SCC OnLine Gau 2235

Shailesh Prasad v. Nirupama Narah, (**Robin Phukan**, J.), 2025 SCC OnLine Gau 2232

Shohidur Rahman v. State of Assam, (**Michael Zothankhuma**, J.), 2025 SCC OnLine Gau 2250

State of Assam v. Dilip Kumar Thapa, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2293

Subala Malakar v. State of Assam, (**Arun Dev Choudhury**, J.), 2025 SCC OnLine Gau 2251

T. Tsaimong Sangtam v. State of Nagaland, (**Devashis Baruah**, J.), 2025 SCC OnLine Gau 2244

Tani Loffa v. Mama Natung, (**N. Unni Krishnan Nair**, J.), 2025 SCC OnLine Gau 2229

Tarani Sen Saikia v. State of Assam, (**Kaushik Goswami**, J.), 2025 SCC OnLine Gau 2275

Union of India v. State of Assam, (**Sanjay Kumar Medhi** and Yarenjungla Longkumer, JJ.), 2025 SCC OnLine Gau 2223

Madras High Court [3]

N.A. Seethalakshmi v. Collector, (**Sanjay V. Gangapurwala**, C.J. and D. Bharatha Chakravarthy, J.), 2024 SCC OnLine Mad 8356

Sarikathu Nisha v. Superintendent of Prison, (**S.M. Subramaniam** and K. Rajasekar, JJ.), 2025 SCC OnLine Mad 2357

Manipur High Court [19]

- Aheibam Shanta Singh v. State of Manipur*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 211](#)
- All Manipur Bulk LPG Transporters Assn. v. State of Manipur*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 217](#)
- All Manipur Football Assn. v. Haorungbam Sulanjoy Singh*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 210](#)
- All Pensioners Welfare Council v. State of Manipur*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 215](#)
- Bimola Devi v. State of Manipur*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 219](#)
- Chief Executive Officer v. Mohd. Abdul Hakim*, (D. Krishnakumar, C.J. and Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 207](#)
- Chief Executive Officer v. Mohd. Nashir Hussain*, (D. Krishnakumar, C.J. and Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 206](#)
- Chief Executive Officer v. Mohd. Sajida Sahani*, (D. Krishnakumar, C.J. and Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 208](#)
- Huidrom (O) Panjita Devi v. State of Manipur*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 214](#)
- Ingudam Chitrasen Meitei v. Union of India*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 209](#)
- K. Memton Devi v. State of Manipur*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 218](#)
- Konsam Tomba Singh v. State of Manipur*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 221](#)
- Loitongbam Premikumar Singh v. Indian Oil Corpn. Ltd.*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 216](#)
- Naulak Anthony v. Rural Engineering Department*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 212](#)
- Puspallata Devi v. State of Manipur*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 213](#)
- State of Manipur v. Soubam Iboyaima Singh*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 205](#)
- Tiny Tots Unique School Society v. State of Manipur*, (A. Guneshwar Sharma, J.), [2025 SCC OnLine Mani 220](#)
- Yumnam Yaiphaba Meitei v. State of Manipur*, (Ahanthem Bimol Singh, J.), [2025 SCC OnLine Mani 204](#)

Meghalaya High Court [21]

- Dipankar Kar v. State of Meghalaya*, (H.S. Thangkhiew, J.), [2025 SCC OnLine Megh 342](#)
- Ebrahim Miah v. State of Meghalaya*, (H.S. Thangkhiew, J.), [2025 SCC OnLine Megh 337](#)
- Food Corpn. of India v. Santosh Majumder*, (H.S. Thangkhiew, J.), [2025 SCC OnLine Megh 330](#)
- Greater Phulbari Area Deficit School v. State of Meghalaya*, (H.S. Thangkhiew and B. Bhattacharjee, JJ.), [2025 SCC OnLine Megh 331](#)
- Lanlangika Nongrum v. State of Meghalaya*, (W. Diengdoh, J.), [2025 SCC OnLine Megh 327](#)
- Lewis Sooting v. S.R. Lyngdoh*, (H.S. Thangkhiew, J.), [2025 SCC OnLine Megh 324](#)

Madhurjya Bhattacharyya (Dr.) v. Union of India, (H.S. Thangkhiew, J.), 2025 SCC OnLine Megh 335

Managing Committee of Tillapara Girls'SSA L.P. School v. State of Meghalaya, (H.S. Thangkhiew and B. Bhattacharjee, JJ.), 2025 SCC OnLine Megh 328

Nirolla Marak v. Union of India, (H.S. Thangkhiew, J.), 2025 SCC OnLine Megh 333

North Eastern Hill University v. State of Meghalaya, (H.S. Thangkhiew, J.), 2025 SCC OnLine Megh 339

Oleda Sheikh v. State of Meghalaya, (H.S. Thangkhiew and B. Bhattacharjee, JJ.), 2025 SCC OnLine Megh 329

Pawan Kumar Singhanian v. Union of India, (H.S. Thangkhiew, J.), 2025 SCC OnLine Megh 338

Power Grid Corpn. of India Ltd. v. T & T Projects Ltd., (I.P. Mukerji, C.J. and W. Diengdoh, J.), 2025 SCC OnLine Megh 323

Pringle K. Marak v. State of Meghalaya, (W. Diengdoh, J.), 2025 SCC OnLine Megh 336

Remington Gabil Momin v. Union of India, (H.S. Thangkhiew and B. Bhattacharjee, JJ.), 2025 SCC OnLine Megh 334

State of Meghalaya v. Daritimai Lyngdoh, (I.P. Mukerji, C.J. and W. Diengdoh, J.), 2025 SCC OnLine Megh 332

Sylviana Lyngdoh Kynshi v. Union of India, (H.S. Thangkhiew, J.), 2025 SCC OnLine Megh 340

Thomas Syiemlieh v. State of Meghalaya, (W. Diengdoh and B. Bhattacharjee, JJ.), 2025 SCC OnLine Megh 326

Union of India v. State of Meghalaya, (B. Bhattacharjee, J.), 2025 SCC OnLine Megh 325

Victor Kharbyngar v. State of Meghalaya, (H.S. Thangkhiew, J.), 2025 SCC OnLine Megh 341

Madhya Pradesh High Court [51]

Aatmaram v. State of M.P., (Pranay Verma, J.), 2025 SCC OnLine MP 3430

Amit Mamtani v. State of M.P., (Dinesh Kumar Paliwal, J.), 2023 SCC OnLine MP 7141

Ankit Lakhera v. State of M.P., (Achal Kumar Paliwal, J.), 2025 SCC OnLine MP 3415

Ankit Solanki v. State of M.P., (Sanjeev S Kalgaonkar, J.), 2025 SCC OnLine MP 3420

Arjun Singh Pardi v. State of M.P., (Binod Kumar Dwivedi, J.), 2025 SCC OnLine MP 3406

Arti Bhartiya v. State of M.P., (Suresh Kumar Kait, C.J. and Vivek Jain, J.), 2025 SCC OnLine MP 3425

Babu Patkar v. State of M.P., (Suresh Kumar Kait, C.J. and Vivek Jain, J.), 2025 SCC OnLine MP 3438

Betibai v. State of M.P., (Achal Kumar Paliwal, J.), 2025 SCC OnLine MP 3403

Bhanu Pratap v. State of M.P., (Rajendra Kumar Vani, J.), 2025 SCC OnLine MP 3417

Bhanwar Singh v. State of M.P., (Binod Kumar Dwivedi, J.), 2025 SCC OnLine MP 3414

Dharmendra v. State of M.P., (Binod Kumar Dwivedi, J.), 2025 SCC OnLine MP 3421

Girish Chaturvedi v. State of M.P., (Vivek Rusia and Gajendra Singh, JJ.), 2025 SCC OnLine MP 3432

Hariom Valmik v. State of M.P., (Rajendra Kumar Vani, J.), 2025 SCC OnLine MP 3418

Hitesh v. State of M.P., (Subodh Abhyankar, J.), 2025 SCC OnLine MP 3434

Jagdeesh Sagar (Dr.) v. CBI, (Ravi Malimath, C.J. and **Vishal Mishra**, J.), [2023 SCC OnLine MP 7142](#)

Jagdish Kumawat v. Tata Motors Finance Ltd., (**Vivek Rusia** and Gajendra Singh, JJ.), [2025 SCC OnLine MP 3426](#)

Jagdish Pandey v. State of M.P., (**G. S. Ahluwalia**, J.), [2025 SCC OnLine MP 3429](#)

Jayprakash v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3411](#)

Jitendra Balmiki v. State of M.P., (**Rajendra Kumar Vani**, J.), [2025 SCC OnLine MP 3422](#)

Kamalkant v. State of M.P., (**Rajendra Kumar Vani**, J.), [2025 SCC OnLine MP 3398](#)

Khet Singh Prajapati v. State of M.P., (**Maninder S. Bhatti**, J.), [2025 SCC OnLine MP 3427](#)

Koshalya Mehar v. State of M.P., (**Vijay Kumar Shukla**, J.), [2025 SCC OnLine MP 3428](#)

Kusumlata Warsi v. State of M.P., (**Subodh Abhyankar**, J.), [2025 SCC OnLine MP 3424](#)

Kuwar Singh v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3413](#)

Mahadevi Verma Kushwah v. State of M.P., (**G. S. Ahluwalia**, J.), [2025 SCC OnLine MP 3433](#)

Maksood v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3391](#)

Manish Ingla v. A.U. Small Finance Bank Ltd., (**Subodh Abhyankar** and Pranay Verma, JJ.), [2025 SCC OnLine MP 3435](#)

Maqbul Khan v. State of M.P., (**Sanjeev S Kalgaonkar**, J.), [2025 SCC OnLine MP 3393](#)

Mukesh Bhabhar v. State of M.P., (**Sanjeev S Kalgaonkar**, J.), [2025 SCC OnLine MP 3412](#)

Nainasi Shakya v. State of M.P., (**Subodh Abhyankar**, J.), [2025 SCC OnLine MP 3436](#)

Narendra Singh v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3399](#)

Nidhi Naugariya v. Anubhav Kant, (**Vijay Kumar Shukla**, J.), [2025 SCC OnLine MP 3423](#)

Nitish Kumar v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3407](#)

Raghvendra Dhakad v. State of M.P., (**Rajendra Kumar Vani**, J.), [2025 SCC OnLine MP 3392](#)

Rajaram v. State of M.P., (**Prem Narayan Singh**, J.), [2025 SCC OnLine MP 3409](#)

Sahil v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3405](#)

Sanjay Kumar v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3400](#)

Sappu Yadav v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3416](#)

Satyveer Kushwah v. State of M.P., (**Rajendra Kumar Vani**, J.), [2025 SCC OnLine MP 3401](#)

Sayyad Anam v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3394](#)

Shaheed Bhagat Singh Public High School v. State of M.P., (**Subodh Abhyankar**, J.), [2025 SCC OnLine MP 3437](#)

Shanu Bi v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3408](#)

Shiv v. State of M.P., (**Sanjeev S Kalgaonkar**, J.), [2025 SCC OnLine MP 3410](#)

Sobaran Singh Manjhi v. State of M.P., (**Anand Pathak** and Hirdesh, JJ.), [2025 SCC OnLine MP 3431](#)

Soyab v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3397](#)

Sundarbai v. State of M.P., (**Binod Kumar Dwivedi**, J.), [2025 SCC OnLine MP 3402](#)

Surendra Kumar Ahirwar v. State of M.P., (**Rajendra Kumar Vani**, J.), [2025 SCC OnLine MP 3404](#)

Tushar Verma (Dr.) v. State of M.P., (**Sanjeev S Kalgaonkar**, J.), [2025 SCC OnLine MP 3395](#)

Vimlesh Narwariya v. State of M.P., (**Rajendra Kumar Vani**, J.), [2025 SCC OnLine MP 3419](#)

Wasim Khan v. State of M.P., (**Sanjeev S Kalgaonkar**, J.), [2025 SCC OnLine MP 3396](#)

Orissa High Court [58]

Abani Kumar Kundu (Dr.) v. State of Odisha, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1371](#)

Arakhita Jena v. State of Odisha, (**S.K. Panigrahi**, J.), [2025 SCC OnLine Ori 1381](#)

Arati Sahoo v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1387](#)

Avijit Bastia v. State of Odisha, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1344](#)

Balaji Traders v. State of Odisha, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1357](#)

Banshidhar Barik v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1383](#)

Bhimsen v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1384](#)

Biswajit Barik v. State of Odisha, (**V. Narasingh**, J.), [2025 SCC OnLine Ori 1349](#)

Braja Mohan Majhi v. State of Odisha, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1355](#)

Budhu Bhue v. State of Odisha, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1338](#)

Chakradhar Das v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1373](#)

Chandrasekhar Pati v. State of Odisha, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1339](#)

Chitta Ranjan Sahoo v. State of Odisha, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1345](#)

Gandharb Moharana v. Kailash Moharana, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1333](#)

Hotel Ekamra IMFL ON Shop v. State of Odisha, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1366](#)

Hotel Pragati v. State of Odisha, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1359](#)

Khetra Mohan Nayak v. Jitendra Kumar Das, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1343](#)

Klara Bage v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1378](#)

Krutibas Pattanayak v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1385](#)

Lakshman Srinivasan v. Republic of India (CBI), (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1346](#)

Lambodar Pradhan v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1379](#)

Laxmidhar Nayak (Dr.) v. State of Odisha, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1370](#)

Lija Mohanty v. State of Odisha, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1363](#)

Lohita Dandasena v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1374](#)

M. Lalita Rao v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1386](#)

Madhusmita Tripathy (Dr.) v. State of Odisha, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1356](#)

Mamata Das v. State of Odisha, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1361](#)

Narayan Chandra Nayak v. State of Odisha, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1342](#)

- Narayan Pradhan v. Commr.*, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1367](#)
- New India Assurance Co. Ltd. v. Kishori Mohanty*, (S.K. Sahoo and Chittaranjan Dash, JJ.), [2025 SCC OnLine Ori 1332](#)
- Niranjan Prusty v. Registrar of Coop. Societies*, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1380](#)
- Odisha Forest Development Corpn. Ltd. (OFDC) v. Brahmananda Biswal*, (K.R. Mohapatra and Sanjay Kumar Mishra, JJ.), [2025 SCC OnLine Ori 1352](#)
- Prachi Sarangi v. Central Board of Indirect Taxes & Customs*, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1350](#)
- Pramod Kumar Samal v. State of Odisha*, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1353](#)
- Prasan Kumar Maharana v. State of Odisha*, (**S.K. Panigrahi**, J.), [2025 SCC OnLine Ori 1368](#)
- Puspa Singh v. State of Odisha*, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1358](#)
- Puspak Restaurant v. State of Odisha*, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1365](#)
- Rasmita Sahoo v. State of Odisha*, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1364](#)
- Ray & Ray Construction v. Central Board of Indirect Taxes & Customs*, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1360](#)
- Rikhiram Chandrakar v. State of Odisha (Vigilance)*, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1341](#)
- Ruben Lakra v. BBSR*, (**Biraja Prasanna Satapathy**, J.), [2025 SCC OnLine Ori 1372](#)
- Ruchi Restaurant v. State of Odisha*, (Arindam Sinha, A.C.J. and M.S. Sahoo, J.), [2025 SCC OnLine Ori 1354](#)
- Santilata Sahoo v. Kanchanlata Das*, (**D. Dash**, J.), [2023 SCC OnLine Ori 7096](#)
- Santosh v. State of Odisha*, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1340](#)
- Saumitra Parida v. State of Orissa*, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1335](#)
- SBI, General Insurance Co. Ltd. v. Sujana Sahoo*, (**S.K. Panigrahi**, J.), [2025 SCC OnLine Ori 1362](#)
- Shree Jagannath Mahaprabhu Bije-Puri Marfat Temple v. Odisha Trust of Technical Education & Training*, (**S.K. Panigrahi**, J.), [2025 SCC OnLine Ori 1347](#)
- Soumen Chaudhry v. Sriniwas Gupta*, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1336](#)
- Soumen Chaudhry v. Sriniwas Gupta*, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1337](#)
- State of Odisha v. Orient Construction (P) Ltd.*, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1334](#)
- Subhadra Chhatra v. State of Odisha*, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1375](#)
- Sumitra Panna v. State of Odisha*, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1377](#)
- UCO Bank v. Labour Commr. (Central)*, (K.R. Mohapatra and S.K. Mishra, JJ.), [2025 SCC OnLine Ori 1348](#)
- UCO Bank v. Labour Commr. (Central)*, (K.R. Mohapatra and S.K. Mishra, JJ.), [2025 SCC OnLine Ori 1351](#)
- Uma Sankar Behera v. State of Odisha*, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1382](#)

Upendra Behera v. State of Odisha, (**Aditya Kumar Mohapatra**, J.), [2025 SCC OnLine Ori 1376](#)
Upendra Prasad Nayak v. Sri. Sri. Madhabjew Thakur, (**Sibo Sankar Mishra**, J.), [2025 SCC OnLine Ori 1369](#)

Punjab and Haryana High Court [4]

Rohani v. State of Punjab, (**Kirti Singh**, J.), [2025 SCC OnLine P&H 2188](#)
Suraj Mal v. State of Haryana, (**Sureshwar Thakur** and Kuldeep Tiwari, JJ.), [2023 SCC OnLine P&H 7248](#)
Yash Pal Joura v. Naveen Mahajan, (**Vikram Aggarwal**, J.), [2023 SCC OnLine P&H 7247](#)

Sikkim High Court [5]

Edward Bara v. State of Sikkim, (**Meenakshi Madan Rai** and Bhaskar Raj Pradhan, JJ.), [2025 SCC OnLine Sikk 32](#)
Mani Kumar Subba v. State of Sikkim, (**Biswanath Somadder**, C.J. and Meenakshi Madan Rai, J.), [2025 SCC OnLine Sikk 33](#)
State of Sikkim v. Lakpa Sherpa, (**Meenakshi Madan Rai** and Bhaskar Raj Pradhan, JJ.), [2025 SCC OnLine Sikk 31](#)
Union of India v. State of Sikkim, (**Bhaskar Raj Pradhan**, J.), [2025 SCC OnLine Sikk 34](#)

Tripura High Court [8]

Arun v. State of Tripura, (Aparesh Kumar Singh, C.J. and S.D. Purkayastha, J.), [2025 SCC OnLine Tri 263](#)
Badal Chandra Das v. Babul Deb, (**Biswajit Palit**, J.), [2025 SCC OnLine Tri 260](#)
Deb Kumar Majumder v. Union of India, (**S. Datta Purkayastha**, J.), [2025 SCC OnLine Tri 264](#)
Debabrata Roy v. State of Tripura, (**Biswajit Palit**, J.), [2025 SCC OnLine Tri 265](#)
Dipti Das Majumder v. State of Tripura, (Aparesh Kumar Singh, C.J. and S.D. Purkayastha, J.), [2025 SCC OnLine Tri 261](#)
Kalpna Debbarma v. Krishnendu Dey, (**Biswajit Palit**, J.), [2025 SCC OnLine Tri 259](#)
Satarupa Sengupta v. State of Tripura, (Aparesh Kumar Singh, C.J. and S.D. Purkayastha, J.), [2025 SCC OnLine Tri 262](#)

Uttaranchal High Court [32]

Aamir v. State of Uttarakhand, (**Alok Kumar Verma**, J.), [2025 SCC OnLine Utt 1082](#)
Abhishek Arya v. State of Uttarakhand, (**Pankaj Purohit**, J.), [2025 SCC OnLine Utt 1095](#)
Ajeet Pratap Singh Randhawa v. State of Uttarakhand, (**Pankaj Purohit**, J.), [2025 SCC OnLine Utt 1096](#)
Ajeet Singh v. State of Uttarakhand, (**Alok Kumar Verma**, J.), [2025 SCC OnLine Utt 1073](#)
Boby Tyagi v. State of Uttarakhand, (**Pankaj Purohit**, J.), [2025 SCC OnLine Utt 1088](#)
Charanjeet Singh v. State of Uttarakhand, (**Pankaj Purohit**, J.), [2025 SCC OnLine Utt 1089](#)
Charu Aggarwal v. State of Uttarakhand, (**Alok Kumar Verma**, J.), [2025 SCC OnLine Utt 1076](#)
Devendra Bahuguna v. State of Uttarakhand, (**Alok Kumar Verma**, J.), [2025 SCC OnLine Utt 1084](#)

Gurjit Singh v. State of Uttarakhand, (Pankaj Purohit, J.), [2025 SCC OnLine Utt 1097](#)
Gurpreet Singh v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1094](#)
Harjit Singh v. State of Uttarakhand, (Pankaj Purohit, J.), [2025 SCC OnLine Utt 1091](#)
Hitesh Kumar Aggarwal v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1077](#)
Jitendra Tomar v. State of Uttarakhand, (Pankaj Purohit, J.), [2025 SCC OnLine Utt 1085](#)
Jitendra v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1070](#)
Mahaveer v. State of Uttarakhand, (Pankaj Purohit, J.), [2025 SCC OnLine Utt 1090](#)
Mohd. Haroon Kureshi v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1080](#)
Mohit Agarwal v. State of Uttarakhand, (Pankaj Purohit, J.), [2025 SCC OnLine Utt 1093](#)
Mohit Birla v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1069](#)
Pankaj Kumar Tamta v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1098](#)
Rabban v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1074](#)
Rajbeer Singh v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1078](#)
Rakesh Tyagi v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1086](#)
Ram Prakash Gupta v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1081](#)
Ram Prakash Gupta v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1083](#)
Ravindra Singh v. State of Uttarakhand, (Pankaj Purohit, J.), [2025 SCC OnLine Utt 1092](#)
Rohit v. State of Uttarakhand, (G. Narendar, C.J. and Alok Mahra, J.), [2025 SCC OnLine Utt 1087](#)
Sher Singh Pundir v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1099](#)
Shishpal v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1075](#)
Sushil Kumar v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1072](#)
Varun Kumar v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1071](#)
Yakoob v. State of Uttarakhand, (Alok Kumar Verma, J.), [2025 SCC OnLine Utt 1079](#)

Armed Forces Tribunal [203]

Abhishek Kumar Mishra v. Union of India, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1923](#)
Akhilesh Kumar v. Union of India, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1836](#)
Alopi Shanker Bajpae v. Rajput Regimental Centre, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1929](#)
Amrendra Thakur v. Union of India, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1771](#)
Anand Kumar v. Union of India, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1809](#)
Anand Kumar v. Union of India, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1799](#)
Aneeta Dev v. Union of India, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1916](#)

- Anil Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1761](#)
- Anil Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1792](#)
- Anil Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1793](#)
- Animesh Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1869](#)
- Anita Devi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1810](#)
- Ankit Rathi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1789](#)
- Ankur Rana v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1914](#)
- Arun Kant Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1747](#)
- Arvind Kumar Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1912](#)
- Arvind Kumar Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1835](#)
- Arvind Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1922](#)
- Arvind Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1750](#)
- Ashim Lahiri v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1849](#)
- Ashish Joshi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1889](#)
- Ashok Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1860](#)
- Awadesh Kumar Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1778](#)
- Awadhesh Kumar Rai v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1755](#)
- Awdhesh Kumar Chauhan v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1883](#)
- Azad Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1928](#)
- Bachchan Lal Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1854](#)
- Badri Nath Rai v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1901](#)
- Bal Krishna Gupta v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1851](#)

- Beer Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1831](#)
- Bhanu Pratap Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1888](#)
- Bhaskar Chandra Mangaraj v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1845](#)
- Bhavesht Joshi v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1748](#)
- Bijoy Nath v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1813](#)
- Birendra Chaudhary v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1894](#)
- Bramha Lal Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1786](#)
- Brij Mohan Pal v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1874](#)
- Brijesh Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1757](#)
- Bulu Jena v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1859](#)
- Chandmuni Devi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1734](#)
- Chandra Kali Devi v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1823](#)
- Chandra Prakash Srivastava v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1733](#)
- Chivukula Bhavannarayana v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1897](#)
- Dara Singh Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1862](#)
- Deepak Prasad Tamta v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1877](#)
- Deepak Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1903](#)
- Devendar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1795](#)
- Devendar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1790](#)
- Devendra Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1788](#)
- Devendra Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1740](#)
- Devendra Pal Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1797](#)

- Devendri v. Chief of Army Staff*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1821](#)
- Dhananjay Kumar Ojha v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1908](#)
- Dhanraj Pawar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1727](#)
- Dhiraj Raja v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1861](#)
- Dinesh Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1806](#)
- Dinesh Prakash v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1867](#)
- Dinesh Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1762](#)
- Durgesh Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1766](#)
- Gavendra Pratap Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1763](#)
- Gayatri Devi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1864](#)
- Ghanshyam v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1910](#)
- Guru Prasad Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1843](#)
- Hari Pal Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1753](#)
- Hari Sharan Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1816](#)
- Harinder Singh Mann v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1768](#)
- Hem Raj Bhatta v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1898](#)
- Him Kumari Gurung v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1904](#)
- Himant Hothi v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1775](#)
- Inder Pal Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1749](#)
- Indra Raj v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1819](#)
- Jagirman Rai v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1738](#)
- Jai Narayan Katiyar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1794](#)

- Jai Narayan Rajput v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1858](#)
- Jaiswal Swapnil Rajendra v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1759](#)
- Jasbir Singh Josan v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1881](#)
- Kamal Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1827](#)
- Karamvir v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1736](#)
- Kaushlendra Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1758](#)
- Khedkar Sharad Sukhdev v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1841](#)
- Kirpa Shanker Tiwari v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1893](#)
- Krashn Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1855](#)
- Kripa Ram v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1739](#)
- Krishan Kumar Shukla v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1801](#)
- Krishna Kumari Khatri v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1871](#)
- Krishna Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1840](#)
- Kulbinder Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1892](#)
- Kuldeep Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1918](#)
- Lal Babu Tiwari v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1863](#)
- Lekh Raj v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1879](#)
- M.V. Karunagaran v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1902](#)
- Mahendra Nath Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1732](#)
- Mahendra Singh Gurjar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1796](#)
- Mangani Mukesh bhai Aalingbhai v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1825](#)
- Manish Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1866](#)

- Manish Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1865](#)
- Manoj Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1921](#)
- Manoj Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1745](#)
- Mayank Purohit v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1880](#)
- Mohammad Saleem v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1746](#)
- Mohd. Hadish v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1822](#)
- Mukesh Baboo v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1729](#)
- Nand Kishore Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1780](#)
- Navratna Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1814](#)
- Neelam Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1837](#)
- Neeraj Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1767](#)
- Nikhil Singh Tomar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1779](#)
- Niranjan Pawar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1728](#)
- Nirbhay Bux Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1832](#)
- Om Prakash v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1886](#)
- Panne Lal v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1925](#)
- Prakash v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1760](#)
- Pramod Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1783](#)
- Pravesh Thapa v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1913](#)
- Preeti v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1885](#)
- Prem Chand Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1915](#)
- Prince Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1785](#)

- Priya Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1737](#)
- Pushkar Singh Bhandari v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1776](#)
- Rabindra Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1751](#)
- Radhey Shyam v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1781](#)
- Ragav Reddy v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1896](#)
- Raghvendra Pratap v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1870](#)
- Raj Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1800](#)
- Rajani Devi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1773](#)
- Rajeev Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1815](#)
- Rajeev Kumar Srivastava v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1842](#)
- Rajesh Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1824](#)
- Rajesh Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1890](#)
- Rajkumar Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1742](#)
- Rakesh Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1754](#)
- Ram Bachan Singh Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1784](#)
- Ram Kewal Dubey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1791](#)
- Ram Krishna Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1744](#)
- Ram Kunwar Yadav v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1804](#)
- Ram Naresh Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1756](#)
- Ram Pal Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1917](#)
- Rama Shankar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1834](#)
- Rama Shankar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1905](#)

- Ramesh Chander v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1920](#)
- Ramesh Chandra v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1857](#)
- Ramesh Kumar Dhawan v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1833](#)
- Ramesh Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1846](#)
- Ravi Kant Dubey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1772](#)
- Ravi Kapoor v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1900](#)
- Ravi Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1887](#)
- Ravi Prakash Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1741](#)
- Ravindra Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1826](#)
- Ravindra Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1868](#)
- Reshikesh Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1774](#)
- Rohit Kumar Dalal v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1811](#)
- Rohit Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1802](#)
- Sachin Thakur v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1770](#)
- Sada Shiv Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1873](#)
- Sada Shiv Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1872](#)
- Sahil v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1787](#)
- Sameer Kala v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1899](#)
- Samser Ali v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1730](#)
- Sandeep Chowdhary v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1919](#)
- Sandeep Kaul v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1853](#)
- Sanjay Kumar Patel v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1812](#)

- Sanjay Singh Rawat v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1875](#)
- Sanjaya Kumar Trivedi v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1838](#)
- Sanjeet Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1818](#)
- Sanjeev Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1817](#)
- Santosh Kumar Shrivastava v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1909](#)
- Sarita Chaudhary v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1924](#)
- Satheesh Kumar S. v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1907](#)
- Satish Chandra Rai v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1895](#)
- Sazid Ali v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1803](#)
- Shaik Shabber v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1807](#)
- Shankar Dayal Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1830](#)
- Shankar Ingali v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1805](#)
- Sharad Mohan Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1884](#)
- Shiv Naresh Pal v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1876](#)
- Shiw Kumar Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1828](#)
- Shubhash Chandra Sharma v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1743](#)
- Soban Lal v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1764](#)
- Sunand Kumar Chaturvedi v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1782](#)
- Sunder Singh v. Chief of Army Staff*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1911](#)
- Sunit Kumar Agrahari v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1765](#)
- Surendra Kumar Tomer v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1852](#)
- Surendra Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1927](#)

- T. Umamaheswara Rao v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1829](#)
- Tabish Raza v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1769](#)
- Tauqueer Ahmad Khan v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1839](#)
- Teg Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1878](#)
- Ved Kanti v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1926](#)
- Vijai Pratap Narain Mishra v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1847](#)
- Vijay Kumar Pandey v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1891](#)
- Vijay Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1848](#)
- Vijay Shanker Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1731](#)
- Vikram Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1752](#)
- Vimal Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1856](#)
- Vinay Kumar Pathak v. Union of India*, (Anil Kumar, Member (Judicial) and Sanjay Singh, Member (Administrative)), [2025 SCC OnLine AFT 1850](#)
- Vinod Kumar Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1882](#)
- Vipin Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1808](#)
- Virender Kumar v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1777](#)
- Vishawkarma Kripadayal Shyam Bihari v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1735](#)
- Yeshwant Singh Rawat v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1906](#)
- Yogendra Singh v. Union of India*, (Anil Kumar, Member (Judicial) and Anil Puri, Member (Administrative)), [2025 SCC OnLine AFT 1798](#)
- Yogesh Kumar Dubey v. Union of India*, (Anil Kumar, Member (Judicial) and Atul Kumar Jain, Member (Administrative)), [2025 SCC OnLine AFT 1820](#)

Customs Excise and Service Tax Appellate Tribunal [32]

- Ankur Jain v. Commr. of Customs*, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1211](#)

- Bakers Product (India) v. Commr. of GST & Central Excise*, (Vasa Seshagiri Rao, Member (Technical) and Ajayan T.V., Member (Judicial)), [2025 SCC OnLine CESTAT 1218](#)
- CBRE South Asia (P) Ltd. v. Commr. of Service Tax*, (S.S. Garg, Member (Judicial) and P. Anjani Kumar, Member (Technical)), [2025 SCC OnLine CESTAT 1234](#)
- Cerana Beverages (P) Ltd. v. Commr. of Customs*, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1210](#)
- Commandant, CISF v. Commr. of Central Tax*, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1226](#)
- Commr. of Central Tax v. Nilgiri Oil & Allied Industries*, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1216](#)
- Crystal Crop Protection (P) Ltd. v. CCE*, (S.S. Garg, Member (Judicial) and P. Anjani Kumar, Member (Technical)), [2025 SCC OnLine CESTAT 1224](#)
- Global Commercial Solutions v. Commr. of Customs*, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1213](#)
- Hema Abodes (P) Ltd. v. Commr. of Central Tax*, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1228](#)
- HSN Shipping (P) Ltd. v. Commr. of Customs*, (Vasa Seshagiri Rao, Member (Technical) and Ajayan T.V., Member (Judicial)), [2025 SCC OnLine CESTAT 1207](#)
- Insecticides India Ltd. v. CCE*, (S.S. Garg, Member (Judicial)), [2025 SCC OnLine CESTAT 1223](#)
- Ion Exchange India Ltd. v. Commr. of Central Tax*, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1217](#)
- Jayaswal Neco Industries Ltd. v. Commr. (CGST)*, (Ashok Jindal, Member (Judicial) and P. Anjani Kumar, Member (Technical)), [2025 SCC OnLine CESTAT 1221](#)
- JLC Electromet (P) Ltd. v. Commr. of Customs*, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1209](#)
- Kaashvi Industries v. Commr. of Customs*, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1214](#)
- Kaipan Pan Masala (P) Ltd. v. Commr. (CGST)*, (Binu Tamta, Member (Judicial) and Hemambika R. Priya, Member (Technical)), [2025 SCC OnLine CESTAT 1220](#)
- Nitesh Kumar Bherulal Jain v. Commr. of Customs*, (Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1204](#)
- Orchid Healthcare v. Commr. of GST & Central Excise*, (Vasa Seshagiri Rao, Member (Technical) and Ajayan T.V., Member (Judicial)), [2025 SCC OnLine CESTAT 1225](#)
- Pranathi Traders v. Commr. of Customs*, (P. Anjani Kumar, Member (Technical)), [2025 SCC OnLine CESTAT 1205](#)
- Purushottam Kumar Jain v. Commr. of Customs*, (Dr Rachna Gupta, Member (Judicial) and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1212](#)
- Salvo Explosives & Chemicals (P) Ltd. v. CCE*, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1230](#)
- Sathyamangalam Agricultural Producer's Coop. Society Ltd. v. Commr. of GST & Central Excise*, (Vasa Seshagiri Rao, Member (Technical) and Ajayan T.V., Member (Judicial)), [2025 SCC OnLine CESTAT 1233](#)
- Shree Mahalakshmi & Co. v. Commr. of GST & Central Excise*, (Vasa Seshagiri Rao, Member (Technical) and Ajayan T.V., Member (Judicial)), [2025 SCC OnLine CESTAT 1232](#)

Sony India (P) Ltd. v. Commr. of Customs, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1215](#)

Sony India (P) Ltd. v. Director General, (Dilip Gupta, President and P.V. Subba Rao, Member (Technical)), [2025 SCC OnLine CESTAT 1208](#)

Super Electricals v. Commr. (CGST), (Vasa Seshagiri Rao, Member (Technical) and Ajayan T.V., Member (Judicial)), [2025 SCC OnLine CESTAT 1231](#)

TFL Quinn India (P) Ltd. v. Commr. of Central Tax, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1229](#)

Traves Banswara (P) Ltd. v. Commr. (CGST), (Ashok Jindal, Member (Judicial) and P. Anjani Kumar, Member (Technical)), [2025 SCC OnLine CESTAT 1219](#)

Varun Beverages Ltd. v. Commr. (CGST), (Ashok Jindal, Member (Judicial) and P. Anjani Kumar, Member (Technical)), [2025 SCC OnLine CESTAT 1222](#)

Verder Scientific (P) Ltd. v. Commr. of Customs, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1206](#)

Visakhapatnam Port Trust v. CCE, (A.K. Jyotishi, Member (Technical) and Angad Prasad, Member (Judicial)), [2025 SCC OnLine CESTAT 1227](#)

Central Information Commission [19]

Aaryendra Kumar Rajput v. PIO, (Vinod Kumar Tiwari, IC), [2025 SCC OnLine CIC 315](#)

Abdul Sathar C. v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 309](#)

Aman Kumar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 304](#)

Amitkumar Vanrajbhair Naik v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 298](#)

Amritpal Singh Khalsa v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 310](#)

Anil Kumar Choudhary v. PIO, (Vinod Kumar Tiwari, IC), [2025 SCC OnLine CIC 314](#)

Baldev Singh v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 306](#)

Chhatter Singh v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 307](#)

Indrajeet Dubey v. PIO, (Vinod Kumar Tiwari, IC), [2025 SCC OnLine CIC 313](#)

Mrityunjay Kumar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 303](#)

Rajesh Kumar Mishra v. PIO, (Vinod Kumar Tiwari, IC), [2025 SCC OnLine CIC 312](#)

Rajnish Ratnakar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 299](#)

Rajnish Ratnakar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 311](#)

Ram K. Ahuja v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 300](#)

Santosh Abhaykumar Lonkar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 305](#)

Srikanth Sreedhar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 301](#)

Srikanth Sreedhar v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 302](#)

Y.P. Mahajan v. PIO, (Heeralal Samariya, CIC), [2025 SCC OnLine CIC 308](#)

Debts Recovery Appellate Tribunal [7]

BIS Industries v. Debt Recovery Tribunal - III, (Brijesh Sethi, Chairperson), [2025 SCC OnLine DRAT 62](#)

Kailash Chandra Shailendra Kumar v. Union Bank of India, (R.D. Khare, Chairperson), [2025 SCC OnLine DRAT 58](#)

Lumax Auto Technologies Ltd. v. Doha Bank QSC, (Brijesh Sethi, Chairperson), [2025 SCC OnLine DRAT 59](#)

Manish Kaushik v. Piramal Capital & Housing Finance Ltd., (Brijesh Sethi, Chairperson), [2025 SCC OnLine DRAT 61](#)

R. Vijayabhaskar v. SBI, (G. Chandrasekharan, Chairperson), [2025 SCC OnLine DRAT 63](#)

Vishal Gupta v. Uργο Capital Ltd., (Brijesh Sethi, Chairperson), [2025 SCC OnLine DRAT 60](#)

Debts Recovery Tribunal [2]

Unitech International Ltd. v. Bank of Maharashtra, (Harish Kumar Kaushik, Presiding Officer), [2025 SCC OnLine DRT 2](#)

Central Electricity Regulatory Commission [2]

Power Grid Corpn. of India Ltd. v. TANGEDCO Ltd., (Ramesh Babu V., Member and Harish Dudani, Member), [2025 SCC OnLine CERC 33](#)

Insolvency and Bankruptcy Board of India [3]

Ishrat Ali v. Insolvency & Bankruptcy Board of India, (Kulwant Singh, First Appellate Authority), [2025 SCC OnLine IBBI 49](#)

Sree Metaliks Ltd., In re, (Jayanti Prasad, Whole Time Member), [2025 SCC OnLine IBBI 50](#)

Income Tax Appellate Tribunal [64]

Aakash Rameshbhai Ailani v. CIT, (**Dr. B.R.R. Kumar**, V.P. and T.R. Senthil Kumar, J.M.), [2025 SCC OnLine ITAT 3851](#)

Amrit Breeder Farms (P) Ltd. v. CIT, (Pradip Kumar Choubey, J.M. and **Rakesh Mishra**, A.M.), [2025 SCC OnLine ITAT 3865](#)

Amrrut Shavjibhai Gada v. CIT, (Narendra Kumar Billaiya, A.M. and **Sandeep Singh Karhail**, J.M.), [2025 SCC OnLine ITAT 3858](#)

Anurag Dahiya v. CIT, (**Vikas Awasthy**, J.M.), [2025 SCC OnLine ITAT 3891](#)

Asha Viren Raj v. CIT, (**Narendra Kumar Billaiya**, A.M. and Sandeep Singh Karhail, J.M.), [2025 SCC OnLine ITAT 3856](#)

Balaji Ravuri Tirupati v. CIT, (**Vijay Pal Rao**, V.P. and Madhusudan Sawdia, A.M.), [2025 SCC OnLine ITAT 3882](#)

Bhatt Mewada Brahm Samaj v. CIT, (**Dr. B.R.R. Kumar**, V.P. and T.R. Senthil Kumar, J.M.), [2025 SCC OnLine ITAT 3850](#)

CIT v. Delhi Tourism and Transportation Development Corpn. Ltd., (**Shamim Yahya**, A.M. and Sudhir Pareek, J.M.), [2025 SCC OnLine ITAT 3877](#)

CIT v. Jainam Investments, (**Anikesh Banerjee**, J.M. and Padmavathy S., A.M.), [2025 SCC OnLine ITAT 3862](#)

CIT v. Khimchand Okchand Bhansali, (Narender Kumar Choudhry, J.M.), [2025 SCC OnLine ITAT 3837](#)

- CIT v. Panchanbhai Muljibhai Chavda*, (**Suchitra Kamble**, J.P. and Makarand V. Mahadeokar, A.M.), [2025 SCC OnLine ITAT 3873](#)
- CIT v. Rajendra Rasiklal Shah*, (**Dr. Manish Borad**, A.M. and Astha Chandra, J.M.), [2025 SCC OnLine ITAT 3863](#)
- CIT v. Sanjeev Agarwal*, (**Sunil Kumar Singh**, J.M. and Brajesh Kumar Singh, A.M.), [2025 SCC OnLine ITAT 3894](#)
- CIT v. Tata Teleservices Ltd.*, (Dr B.R.R. Kumar, A.M. and Anubhav Sharma, J.M.), [2024 SCC OnLine ITAT 6040](#)
- CIT v. Vodafone West Ltd.*, (Satbeer Singh Godara, J.M. and S. Rifaur Rahman, A.M.), [2025 SCC OnLine ITAT 3838](#)
- Clive Richard Butterfield v. CIT*, (Anadee Nath Misshra, A.M.), [2025 SCC OnLine ITAT 3869](#)
- Comoro Technologies (P) Ltd. v. CIT*, (Satbeer Singh Godara, J.M. and **Manish Agarwal**, A.M.), [2025 SCC OnLine ITAT 3848](#)
- Davinder Kumar v. CIT*, (**Vikas Awasthy**, J.M.), [2025 SCC OnLine ITAT 3890](#)
- Deora Electric Works v. CIT*, (Sudhanshu Srivastava, J.M. and **Nikhil Choudhary**, A.M.), [2025 SCC OnLine ITAT 3864](#)
- Dev Plast Industries v. CIT*, (Dr. S. Seethalakshmi, J.M. and **Rathod Kamlesh Jayantbhai**, A.M.), [2025 SCC OnLine ITAT 3898](#)
- Dharampal Singh v. CIT*, (**Shamim Yahya**, A.M. and Sudhir Pareek, J.M.), [2025 SCC OnLine ITAT 3876](#)
- Escorts Ltd. v. CIT*, (**Yogesh Kumar** U.S., J.M. and Avdhesh Kumar Mishra, A.M.), [2025 SCC OnLine ITAT 3861](#)
- Garden View Foods (P) Ltd. v. CIT*, (**M. Balaganesh**, A.M. and Madhumita Roy, J.M.), [2025 SCC OnLine ITAT 3840](#)
- Godrej Agrovet Ltd. v. CIT*, (Amarjit Singh, A.M. and **Sandeep Singh Karhail**, J.M.), [2025 SCC OnLine ITAT 3859](#)
- Gramya Vikas Pratishthan Koba v. CIT*, (Sanjay Garg, J.M. and **Makarand V. Mahadeokar**, A.M.), [2025 SCC OnLine ITAT 3846](#)
- Indraprastha Institute of Information Technology v. Assessment Unit, Income Tax Department*, (**M. Balaganesh**, A.M. and Anubhav Sharma, J.M.), [2025 SCC OnLine ITAT 3854](#)
- Isa Viswa Prajnana Trust v. CIT*, (Inturi Rama Rao, A.M.), [2025 SCC OnLine ITAT 3885](#)
- Jamshedpur Transport Co. Ltd. v. CIT*, (**Sonjoy Sarma**, J.M. and Rakesh Mishra, A.M.), [2025 SCC OnLine ITAT 3870](#)
- Jin Mitra Sangh v. CIT*, (**Anikesh Banerjee**, J.M. and Omkareshwar Chidara, A.M.), [2025 SCC OnLine ITAT 3855](#)
- Jomon John v. NFAC*, (Inturi Rama Rao, A.M. and **Keshav Dubey**, J.M.), [2025 SCC OnLine ITAT 3895](#)
- Jugal Kishor Pradhan v. CIT*, (S. Rifaur Rahman, A.M.), [2025 SCC OnLine ITAT 3842](#)
- Mahavir Yuva Sarva Shiksha Samajik Samiti v. CIT*, (Bhagirath Mal Biyani, A.M. and **Paresh M. Joshi**, J.M.), [2025 SCC OnLine ITAT 3860](#)
- Marguerite Lasusa Chawla v. CIT*, (**Satbeer Singh Godara**, J.M. and S. Rifaur Rahman, A.M.), [2025 SCC OnLine ITAT 3844](#)

- Mikado Textile Industries Ltd. v. CIT*, (**Amit Shukla**, J.M. and Girish Agrawal, A.M.), [2025 SCC OnLine ITAT 3896](#)
- Milan Sachin Soundalkar v. ITD, NFAC*, (**Amit Shukla**, J.M. and Girish Agrawal, A.M.), [2025 SCC OnLine ITAT 3881](#)
- Naimishbhai Kantibhai Patel v. CIT*, (**Dr. B.R.R. Kumar**, V.P. and T.R. Senthil Kumar, J.M.), [2025 SCC OnLine ITAT 3852](#)
- Nashik Surgical Society v. CIT*, (**R.K. Panda**, V.P. and Astha Chandra, J.M.), [2025 SCC OnLine ITAT 3889](#)
- New Chalai Agencies v. CIT*, (Inturi Rama Rao, A.M. and **Keshav Dubey**, J.M.), [2025 SCC OnLine ITAT 3897](#)
- Nipa Nishithbhai Park v. CIT*, (Annapurna Gupta, A.M.), [2025 SCC OnLine ITAT 3887](#)
- Pallichankudi Joseph Peter v. CIT*, (Inturi Rama Rao, A.M. and **Keshav Dubey**, J.M.), [2025 SCC OnLine ITAT 3878](#)
- Prakashkumar Rajput v. CIT*, (**Siddhartha Nautiyal**, J.M. and Makarand V. Mahadeokar, A.M.), [2025 SCC OnLine ITAT 3849](#)
- Rikhavdevji and Kunthunathji Prabhu Jain v. CIT*, (Sanjay Garg, J.M. and **Makarand V. Mahadeokar**, A.M.), [2025 SCC OnLine ITAT 3845](#)
- Sandhya v. CIT*, (**Vikas Awasthy**, J.M.), [2025 SCC OnLine ITAT 3888](#)
- Saurabh Khanna v. CIT*, (**Vikas Awasthy**, J.M.), [2025 SCC OnLine ITAT 3892](#)
- Secret Charitable Trust v. CIT*, (Sanjay Garg, J.M. and **Makarand V. Mahadeokar**, A.M.), [2025 SCC OnLine ITAT 3847](#)
- Seeta Ram Singh v. CIT*, (S. Rifaur Rahman, A.M.), [2025 SCC OnLine ITAT 3841](#)
- Seth Chimi Ram Charitable Trust v. CIT*, (Dr. S. Seethalakshmi, J.M. and **Rathod Kamlesh Jayantbhai**, A.M.), [2025 SCC OnLine ITAT 3884](#)
- Shiv Kumar Singh v. CIT*, (**Vikas Awasthy**, J.M.), [2025 SCC OnLine ITAT 3893](#)
- Shree Umiya Patidar Seva Charitable Trust v. CIT*, (Annapurna Gupta, A.M. and **Suchitra Kamble**, J.M.), [2025 SCC OnLine ITAT 3874](#)
- Shri ShyamDass Baba Trust Palwal v. CIT*, (M. Balaganesh, A.M. and **Yogesh Kumar U.S.**, J.M.), [2025 SCC OnLine ITAT 3872](#)
- Shubham Malik v. CIT*, (M. Balaganesh, A.M. and **Yogesh Kumar U.S.**, J.M.), [2025 SCC OnLine ITAT 3875](#)
- Sima Dhara v. CIT*, (**Sonjoy Sarma**, J.M. and Rakesh Mishra, A.M.), [2025 SCC OnLine ITAT 3868](#)
- Sri Gandhari Ammancoil Trust v. CIT*, (Inturi Rama Rao, A.M.), [2025 SCC OnLine ITAT 3886](#)
- Sri Radha Govind Bhajan Kutir Seva Trust v. CIT*, (**Sunil Kumar Singh**, J.M. and Brajesh Kumar Singh, A.M.), [2025 SCC OnLine ITAT 3879](#)
- Sulay Paper (P) Ltd. v. CIT*, (Sanjay Garg, J.M. and **Narendra Prasad Sinha**, A.M.), [2025 SCC OnLine ITAT 3839](#)
- Surender Singh v. CIT*, (S. Rifaur Rahman, A.M.), [2025 SCC OnLine ITAT 3843](#)
- Suresh Raghunath Julka v. CIT*, (**Vikas Awasthy**, J.M.), [2025 SCC OnLine ITAT 3880](#)
- Sureshbhai Ranchhodbhai Patel v. CIT*, (Sanjay Garg, J.M. and **Narendra Prasad Sinha**, A.M.), [2025 SCC OnLine ITAT 3871](#)
- Tarun Koley v. CIT*, (George Mathan, J.M. and Rakesh Mishra, A.M.), [2025 SCC OnLine ITAT 3867](#)

Veer Mehra Trust v. CIT, (George Mathan, J.M. and Rakesh Mishra, A.M.), [2025 SCC OnLine ITAT 3866](#)

Vikalp Education Society v. CIT, (**M. Balaganesh**, A.M. and Anubhav Sharma, J.M.), [2025 SCC OnLine ITAT 3857](#)

Vineet Kumar Rituraj Pawar v. CIT, (**Sunil Kumar Singh**, J.M. and Brajesh Kumar Singh, A.M.), [2025 SCC OnLine ITAT 3883](#)

YKK India (P) Ltd. v. CIT, (**Anubhav Sharma**, J.M. and Naveen Chandra, A.M.), [2025 SCC OnLine ITAT 3853](#)

National Company Law Tribunal [77]

ACIL Ltd., In re, (Bidisha Banerjee, Member (Judicial) and Madhu Sinha, Member (Technical)), [2025 SCC OnLine NCLT 1740](#)

Aditya Birla Fashion & Retail Ltd., In re, (Prabhat Kumar, Member (Technical) and V.G. Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1729](#)

Ajay Tajpuriya v. Goel Ganga Infrastructure & Real Estate (P) Ltd., (Prabhat Kumar, Member (Technical) and Virendrasingh Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1752](#)

Aloke Kumar Dhar v. Everest Pharmaceuticals (P) Ltd., (Bidisha Banerjee, Member (Judicial) and Madhu Sinha, Member (Technical)), [2025 SCC OnLine NCLT 1726](#)

Anil Goel v. Maharashtra State Electricity Distribution Co. Ltd., (Sanjiv Dutt, Member (Technical) and Ashish Kalia, Member (Judicial)), [2025 SCC OnLine NCLT 1768](#)

Asset Reconstruction Co. (India) Ltd. v. Surya Treasure Island (P) Ltd., (Lakshmi Gurung, Member (Judicial) and Hariharan Neelakanta Iyer, Member (Technical)), [2025 SCC OnLine NCLT 1781](#)

Bank of Baroda v. Mandhana Industries Ltd., (Prabhat Kumar, Member (Technical) and V.G. Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1770](#)

Bank of Baroda v. Topworth Pipes & Tubes (P) Ltd., (Prabhat Kumar, Member (Technical) and V.G. Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1782](#)

Bank of India v. Gupta Infratec (P) Ltd., (Lakshmi Gurung, Member (Judicial) and Hariharan Neelakanta Iyer, Member (Technical)), [2025 SCC OnLine NCLT 1758](#)

Bank of India v. Vishal Structural (P) Ltd., (Sameer Kakar, Member (Technical) and Nilesh Sharma, Member (Judicial)), [2025 SCC OnLine NCLT 1747](#)

Bhartia Real Properties (P) Ltd., In re, (Bidisha Banerjee, Member (Judicial) and Madhu Sinha, Member (Technical)), [2025 SCC OnLine NCLT 1739](#)

Bil Infratech Ltd. v. Legacy Global Projects (P) Ltd., (K. Biswal, Member (Judicial) and Ravichandran Ramasamy, Member (Technical)), [2025 SCC OnLine NCLT 1748](#)

Biostadt India Ltd. v. Sonachi Industries Ltd., (Lakshmi Gurung, Member (Judicial) and Hariharan Neelakanta Iyer, Member (Technical)), [2025 SCC OnLine NCLT 1780](#)

BO Constructions (P) Ltd., In re, (Bidisha Banerjee, Member (Judicial) and Madhu Sinha, Member (Technical)), [2025 SCC OnLine NCLT 1710](#)

BSE Institute Ltd., In re, (Ashish Kalia, Member (Judicial) and Sanjiv Dutt, Member (Technical)), [2025 SCC OnLine NCLT 1741](#)

Budhrani Housing Developers (P) Ltd. v. Ajay Kumar Garg, (Sanjiv Dutt, Member (Technical) and Ashish Kalia, Member (Judicial)), [2025 SCC OnLine NCLT 1771](#)

- Canara Bank v. Galaxy Constructions & Contractors (P) Ltd.*, (Sameer Kakar, Member (Technical) and Nilesh Sharma, Member (Judicial)), [2025 SCC OnLine NCLT 1720](#)
- Canara Bank v. Trillion Real Estate & Properties (India) (P) Ltd.*, (Sameer Kakar, Member (Technical) and Nilesh Sharma, Member (Judicial)), [2025 SCC OnLine NCLT 1721](#)
- Commr. of Central Tax v. Hari Babu Thota*, (K. Biswal, Member (Judicial) and Ravichandran Ramasamy, Member (Technical)), [2025 SCC OnLine NCLT 1772](#)
- Culrrossnopport Unitic SP. v. Sharon Bio-Medicine Ltd.*, (Prabhat Kumar, Member (Technical) and Virendrasingh Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1769](#)
- Deepak B. Patel v. Bhoomi Builders (P) Ltd.*, (Sanjiv Dutt, Member (Technical) and Ashish Kalia, Member (Judicial)), [2025 SCC OnLine NCLT 1779](#)
- Deepak T Pai Raikar v. Brown Packaging System (P) Ltd.*, (Prabhat Kumar, Member (Technical) and Virendrasingh Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1773](#)
- Fairmacs Shipping & Transport Services (P) Ltd. v. Trimurti Corn Agro Foods (P) Ltd.*, (Lakshmi Gurung, Member (Judicial) and Hariharan Neelakanta Iyer, Member (Technical)), [2025 SCC OnLine NCLT 1755](#)
- Flute Aura Enterprises (P) Ltd., In re*, (Anil Raj Chellan, Member (Technical) and K.R. Saji Kumar, Member (Judicial)), [2024 SCC OnLine NCLT 4052](#)
- Fouzan Mohd. Khan v. AD Process Printers (P) Ltd.*, (Sunil Kumar Aggarwal, Member (Judicial) and Radhakrishna Sreepada, Member (Technical)), [2025 SCC OnLine NCLT 1712](#)
- Gopal Pulse Processors (P) Ltd. v. Kogta Global (P) Ltd.*, (Ashish Kalia, Member (Judicial) and Sanjiv Dutt, Member (Technical)), [2025 SCC OnLine NCLT 1717](#)
- Gopani International (P) Ltd., In re*, (Prabhat Kumar, Member (Technical) and V.G. Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1727](#)
- Greenlight Technologies (P) Ltd., In re*, (Sunil Kumar Aggarwal, Member (Judicial) and Radhakrishna Sreepada, Member (Technical)), [2025 SCC OnLine NCLT 1714](#)
- Happiest Minds Edutech (P) Ltd., In re*, (Sunil Kumar Aggarwal, Member (Judicial) and Radhakrishna Sreepada, Member (Technical)), [2025 SCC OnLine NCLT 1715](#)
- HDFC Bank Ltd. v. Kamla Real Estate Hub (P) Ltd.*, (Lakshmi Gurung, Member (Judicial) and Charanjeet Singh Gulati, Member (Technical)), [2025 SCC OnLine NCLT 1757](#)
- HOABL Arcade (P) Ltd., In re*, (Prabhat Kumar, Member (Technical) and V.G. Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1744](#)
- HSM International (P) Ltd., In re*, (Bidisha Banerjee, Member (Judicial) and Madhu Sinha, Member (Technical)), [2025 SCC OnLine NCLT 1733](#)
- ICICI Bank Ltd. v. Innoventive Industries Ltd.*, (Prabhat Kumar, Member (Technical) and Virendrasingh Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1775](#)
- ICICI Bank Ltd. v. Lanco Babandh Power Ltd.*, (Rajeev Bhardwaj, Member (Judicial) and Sanjay Puri, Member (Technical)), [2025 SCC OnLine NCLT 1762](#)
- IL&FS Transportation Networks Ltd. v. Union of India*, (Prabhat Kumar, Member (Technical) and Virendrasingh Bisht, Member (Judicial)), [2025 SCC OnLine NCLT 1751](#)
- Indian Overseas Bank v. Yummz Foods (P) Ltd.*, (Bidisha Banerjee, Member (Judicial) and Madhu Sinha, Member (Technical)), [2025 SCC OnLine NCLT 1753](#)
- Indian Renewable Energy Development Agency Ltd. v. Lokshakti Sugar & Allied Industries Ltd.*, (Anil Raj Chellan, Member (Technical) and K.R. Saji Kumar, Member (Judicial)), [2025 SCC OnLine NCLT 1778](#)

- Ishwar Punjabi v. Silver Jubilee Motors Ltd.*, (Sanjiv Dutt, Member (Technical) and Ashish Kalia, Member (Judicial)), [2025 SCC OnLine NCLT 1765](#)
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- Kalicharan Makhijani v. Suraj T Nanda*, (Sanjiv Dutt, Member (Technical) and Ashish Kalia, Member (Judicial)), [2025 SCC OnLine NCLT 1738](#)
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- Unimet Profiles (P) Ltd., In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 9](#)
- V Civil Net India (P) Ltd., In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 17](#)
- Valley Residents Welfare Society, In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2022 SCC OnLine Har AAR-GST 15](#)
- VPS Motors (P) Ltd., In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 12](#)
- Wazir Home Solutions (P) Ltd., In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 13](#)
- World Tele Services, In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 5](#)

Karnataka Authority for Advance Ruling (GST) [11]

- Central Police Canteen, In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 26](#)
- Chamundeswari Electricity Supply Corpn. Ltd., In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 32](#)
- Deeksha Sanjay, In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 35](#)
- Enzyme Business Center, In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 27](#)
- Hitze Boilers (P) Ltd., In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 28](#)
- Juspay Technologies (P) Ltd., In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and T. Kiran Reddy, Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 30](#)
- Loyal Hospitality (P) Ltd., In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 34](#)
- Nagaraju Jayanna, In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 29](#)
- P.K.S. Centre for Learning, In re*, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 31](#)

Sirimiri Nutrition Food Products (P) Ltd., In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 33](#)

Kerala Authority for Advance Ruling (GST) [37]

Additional Skill Acquisition Programme Kerala, In re, (Rajeswari R. Nair, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 6](#)

Ansalam Ancil, In re, (S.L. Sreeparvathy, IRS & Addl. Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 13](#)

Aromal Manoj, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 5](#)

Best Money Gold Jewellery Ltd., In re, (S.L. Sreeparvathy, IRS & Additional Commissioner, Central Tax Member and Abraham Renn S., IRS Additional Commissioner, State Tax Member), [2023 SCC OnLine Ker AAR-GST 14](#)

Chipsan Aviation (P) Ltd., In re, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 8](#)

Choice Foundation, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner, Central Tax Member and Abraham Renn S., IRS Additional Commissioner, State Tax Member), [2023 SCC OnLine Ker AAR-GST 9](#)

Choice Foundation, In re, (S.L. Sreeparvathy, IRS & Addl Commissioner of Central Tax Member and Abraham Renn S., IRS Addl Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 15](#)

Cochin Port Trust, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner, Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 16](#)

Confederation of Real Estate Developers' Assn. of India, In re, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., I.R.S. Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 18](#)

Confident Projects Residential, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 17](#)

Dharti Dredging & Infrastructure Ltd., In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 10](#)

Emal Manjeri Global LLP, In re, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 18](#)

Galaxy Homes (P) Ltd., In re, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 17](#)

- Kannur International Airport Ltd., In re*, (S.L. Sreeparvathy, IRS & Addl. Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 19](#)
- Kerala Land Development Corpn. Ltd., In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 21](#)
- Kerala SEB, In re*, (S.L. Sreeparvathy, IRS Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 20](#)
- Kerala State Coop. Federation for Fisheries Development Ltd., In re*, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 20](#)
- Kottoor Mathew Jose Mathew, In re*, (Gayathri P.G., Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 22](#)
- Kunnassery Poulouse Joy, In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 23](#)
- Kwality Auto Services, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 24](#)
- Maha Voyage LLP, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 25](#)
- Manappuram Finance Ltd., In re*, (S.L. Sreeparvathy, Additional Commissioner of Central Tax Member and Abraham Renn S., Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 26](#)
- Nirmal Associates, In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 27](#)
- Palal Realty, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 28](#)
- Paragon Polymer Products (P) Ltd., In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner, CGST Member and Abraham Renn S., IRS Additional Commissioner, SGST Member), [2023 SCC OnLine Ker AAR-GST 29](#)
- Poozhikalayil Agencies, In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 30](#)
- Prime Property Developers, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 11](#)
- Puthusserikudy Thankappan Santhosh, In re*, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 19](#)

Ray Constructions Ltd., In re, (S.L. Sreeparvathy, IRS & Addl. Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 32](#)

Regional Agricultural Research Station Pilicode, In re, (Rajeswari R. Nair, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 31](#)

S. Radhakrishnan, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 7](#)

ULCCS Calicut City Infrastructure Development (P) Ltd., In re, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 15](#)

University of Calicut, In re, (S.L. Sreeparvathy, Addl Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 12](#)

Woodpecker Machines India (P) Ltd., In re, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 33](#)

YIS Power Solutions (P) Ltd., In re, (S.L. Sreeparvathy, Addl Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 34](#)

Zigma Global Environ Solutions (P) Ltd., In re, (S.L. Sreeparvathy, IRS Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 16](#)

Odisha Authority for Advance Ruling (GST) [2]

Indian Metals & Ferro Alloys Ltd., In re, (Gopal Krishna Pati, IRS, Additional Commissioner and P.K. Mohanty, OFS (SS), Special Commissioner of CT&GST, Commissionerate, CT&GST), [2022 SCC OnLine Odisha AAR-GST 4](#)

Punjab Authority for Advance Ruling (GST) [16]

Ahuja Industries, In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 18](#)

Bansal Industries, In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 4](#)

Global Foods, In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 5](#)

GVNR Health (P) Ltd., In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 8](#)

- International Traders, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 9](#)
- Kaka Ram Hari Chand, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 16](#)
- Mukesh Agarwal, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 10](#)
- Nasa Brain & Spine Centre, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 11](#)
- Nidhi Sharma, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 12](#)
- Puneet Kad, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 17](#)
- Punjab State Power Corpn. Ltd., In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 6](#)
- Sumit Babbar, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 13](#)
- Tarsem Chand Garg Contractor, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 15](#)
- Vividha Infrastructure (P) Ltd., In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Member-Central GST) and Showkat Ahmad Parray, Additional Commissioner of State Tax (Member-State GST)), [2022 SCC OnLine PB AAR-GST 14](#)
- Vividha Infrastructure (P) Ltd., In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Member-Central GST) and Showkat Ahmad Parray, Additional Commissioner of State Tax (Member-State GST)), [2022 SCC OnLine PB AAR-GST 7](#)

Rajasthan Authority for Advance Ruling (GST) [13]

- Bhawna Khandelwal, In re*, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 17](#)
- Bhori Lal Mohan Lal, In re*, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahendra Singh Kavia, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 20](#)
- Celebal Technologies (P) Ltd., In re*, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and M.S. Kavia, Additional Commissioner Member (State Tax)), [2022 SCC OnLine Raj AAR-GST 9](#)

Deepak Jain, In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 15](#)

Digamber Jain Sidhkut Chaityalaya, In re, (Mahipal Singh, Additional Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2024 SCC OnLine Raj AAR-GST 8](#)

Glensky Spirits (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and M.S. Kavia, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 21](#)

Kasar Industries, In re, (Umesh Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 19](#)

Mangala Product (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 13](#)

Pink City Steel Rolling Mills (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 16](#)

Raghubala Construction Co. In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 18](#)

Samarpan Processing (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and M.S. Kavia, Additional Commissioner Member (State Tax)), [2022 SCC OnLine Raj AAR-GST 10](#)

Vishwas Green Energy, In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Special Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 14](#)

Tamil Nadu Authority for Advance Ruling (GST) [136]

2 Win Residency Ladies Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 59](#)

A.J. Nest, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 12](#)

Aathira Ladies Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 60](#)

Abhithanjali Traders, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 36](#)

Access Healthcare Services (P) Ltd., In re, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 18](#)

Arihant Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 64](#)

Arputha womens Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 27](#)

Arul Ladies Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 113](#)

- AVEVA Software (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 55](#)
- Be Well Hospitals (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 33](#)
- Best Money Gold Jewellery Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 29](#)
- Bhagvati Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 104](#)
- Bharath Jothi Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 105](#)
- Butterfly Gandhimathi Appliances Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 37](#)
- Cindrella's Castle, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 108](#)
- Comfort Stay Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 77](#)
- Coral Manufacturing Works India (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 25](#)
- Coronation Arts Crafts, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.sc., (Agri) Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 31](#)
- CPP Grand Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 96](#)
- Daffodils Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 112](#)
- Delphi TVS Technologies Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and T. Indira, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 41](#)
- Devendran Coal International (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 24](#)
- Dwell Tower Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 81](#)
- Eastern Common Effluent Treatment Co. (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 57](#)
- Ezhilagam Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 93](#)
- Faiveley Transport Rail Technologies India (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 48](#)
- Float Glass Centre, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 39](#)

- Foster Wheeler (G.B.) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 20](#)
- Freeze Tech Innovations, In re*, (T.G. Venkatesh, I.R.S. Member/Additional Commissioner and K. Latha, M.Sc., (Agri.), Member/Joint Commissioner (ST)), [2022 SCC OnLine TN AAR-GST 28](#)
- G.R. Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 101](#)
- Gem & Gem Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 110](#)
- Gokulam Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 74](#)
- Good Hands Facility Management Services, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 21](#)
- Gorantla Geosynthetics (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 38](#)
- Green Home Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 91](#)
- GVK Accommodations, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 126](#)
- Harshitha Infra Engineering (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 19](#)
- Heavens Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 98](#)
- Hi Tech Residency, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 79](#)
- Hift Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 65](#)
- Hosur Coir Foams (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 125](#)
- HP India Sales (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 13](#)
- Indian Hume Pipe Co. Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 49](#)
- Indico Motors (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner (ST)/Member (SGST)), [2023 SCC OnLine TN AAR-GST 44](#)
- Iniya Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 103](#)
- Ionbond Coating (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 42](#)
- J.K. Fenner (India) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 23](#)

- J.K. Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 71](#)
- Jai Sree Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 80](#)
- K.R. Residency Mens Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 67](#)
- K.R.K. Accomadation, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 66](#)
- Karaipudur Common Effluent Treatment Plant (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 52](#)
- KK Processors, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 17](#)
- Krissh Shelters, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 106](#)
- Kumaran Medical Center, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 38](#)
- Kurinji Womens Hostel-1, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 84](#)
- Kurinji Womens Hostel-2, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 89](#)
- Lakme Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 117](#)
- Lara Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 109](#)
- Lavender Residency, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 87](#)
- Lion Seat Cushions (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 30](#)
- Luksha Consulting (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 43](#)
- Madha Illam, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 97](#)
- Madhura Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 70](#)
- Madurai Famous Jigarthanda LLP, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 41](#)
- Mitsubishi Electric India (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 40](#)
- N.R. Engineering Industries, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and T. Indira, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 47](#)
- Natarajan Jothilakshmi, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 15](#)

- New Sneekham Girls Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 111](#)
- Nithiyashree Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 102](#)
- Nivishna Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 88](#)
- NTL India (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 34](#)
- Oerlikon Friction System (India) (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 16](#)
- OLA Electric Technologies (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 39](#)
- Peacock Mens Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 68](#)
- PLSM Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 107](#)
- Polaris Foundation, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 25](#)
- Radha Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 124](#)
- Raksha Hostel for Women, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 85](#)
- Royal Coach Builders, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (Commercial Taxes)/Member), [2022 SCC OnLine TN AAR-GST 40](#)
- Royal Girls Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 78](#)
- RVR Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 21](#)
- Sai Nivas Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 75](#)
- Sakkthi Polymers, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 36](#)
- Senora Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 61](#)
- Seshadri Srikanth, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (Commercial Taxes)/Member), [2023 SCC OnLine TN AAR-GST 22](#)
- Shiva Residency, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 62](#)
- Shree Balaji Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 119](#)
- Shri Daksha Girls Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 76](#)

- Shri Shivani Laides Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 86](#)
- Shriram Sai Nest Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 114](#)
- Sirupooluvapatti Common Effluent Treatment Plant (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 58](#)
- Sivanthi Joe Coirs, In re*, (T.G. Venkatesh, I.R.S. Member/Additional Commissioner and K. Latha, M.Sc., (Agri.), Member/Joint Commissioner (ST)), [2022 SCC OnLine TN AAR-GST 26](#)
- SMR Gents Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 69](#)
- Snegithi Ladies Hostel & Catering, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 63](#)
- Snekham Residency II, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 73](#)
- Snekham Residency-I, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 95](#)
- Soggo, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 83](#)
- SOM VCL, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 23](#)
- Soundaryam Womens Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 26](#)
- Sree Nest Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 28](#)
- Sri Kalaiselvan Sago Factory, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 24](#)
- Sri Krishana Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 118](#)
- Sri Krishana Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 99](#)
- Sri Krishna INN, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 94](#)
- Sri Naachimaar Engineering Constructions, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 50](#)
- Sri Sabari Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 121](#)
- Srinivasakumar Veeramani, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 32](#)
- SRS Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 100](#)

- State Industries Promotion Corpn. of Tamilnadu Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 54](#)
- Stay Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 116](#)
- Subam Papers (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 14](#)
- Subiksha Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 122](#)
- Sundaram Clayton Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 33](#)
- Sundaram Clayton Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 34](#)
- Sundaram Finance Ltd., In re*, (T.G. Venkatesh, I.R.S. Member/Additional Commissioner and K. Latha, M.Sc., (Agri.), Member/Joint Commissioner (ST)), [2022 SCC OnLine TN AAR-GST 27](#)
- Surya Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 120](#)
- Suswani Foundations (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 46](#)
- T.N. Generation & Distribution Corpn. Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 45](#)
- T.N. Nurses & Midwives Council, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 51](#)
- Tapovan Living Solutions, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 82](#)
- Thai Mookambikaa Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 72](#)
- Thulasi Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 92](#)
- Trident Pneumatics (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 35](#)
- Tulasi Textiles, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 37](#)
- Tvl. Raja Dheepam Spinning Mills (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 53](#)
- Udayam Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 90](#)
- V.S. Trading Co. In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 56](#)
- Vaighai Agro Products Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 22](#)

- Valli Womens Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 115](#)
- Versa Drives (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 30](#)
- Vignesh Guru Traders, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 35](#)
- Vijay Flexi Packaging Industries, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 32](#)
- Visalatchi Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 123](#)
- Vrindavan Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 29](#)

Telangana Authority for Advance Ruling (GST) [28]

- Bambino Pasta Food Industries (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax) and Sahil Inamdar, Additional Commissioner (Central Tax)), [2022 SCC OnLine TS AAR-GST 54](#)
- Comsat Systems (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax) and Sahil Inamdar, Additional Commissioner (Central Tax)), [2022 SCC OnLine TS AAR-GST 45](#)
- Dachepalli Printers, In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax) and Sahil Inamdar, Additional Commissioner (Central Tax)), [2022 SCC OnLine TS AAR-GST 56](#)
- DRS Cargo Movers (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, (I.R.S.), Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 14](#)
- Gandour India Food Processing (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax) and Sahil Inamdar, Additional Commissioner (Central Tax)), [2022 SCC OnLine TS AAR-GST 46](#)
- Healersark Resources (P) Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 49](#)
- Jaiprakash Associates Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, I.R.S., Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 20](#)
- Jayabheri Orange Country Owners Assn., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 51](#)
- MED Equipments, In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, Additional Commissioner (Central Taxes)), [2022 SCC OnLine TS AAR-GST 47](#)
- Multisorb Technologies India (P) Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 41](#)
- NCC Urban one Apartment Owners Mutually Aided Coop. Society Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, I.R.S., Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 19](#)

- Orient Cement Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, I.R.S., Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 21](#)
- Panchajanya Lube Solutions, In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 42](#)
- Siddhartha Constructions, In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 57](#)
- Singareni Collieries Co. Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 50](#)
- Singareni Collieries Co. Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 52](#)
- Sri Bhavani Developers, In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 58](#)
- Srico Projects (P) Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 48](#)
- Srico Projects (P) Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 53](#)
- Srico Projects (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 18](#)
- SSRK Plastics (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax) and Sahil Inamdar, Additional Commissioner (Central Tax)), [2022 SCC OnLine TS AAR-GST 55](#)
- TPSC (India) (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, IRS, Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 13](#)
- Versatile Auto Components (P) Ltd., In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, (I.R.S.), Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 16](#)
- Vishnu Granites (P) Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 43](#)
- Vodafone Idea Ltd., In re*, (B. Raghu Kiran, IRS, Additional Commissioner (Central Tax) and S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)), [2022 SCC OnLine TS AAR-GST 44](#)
- VS Hi-Tech Security Forms, In re*, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, (I.R.S.), Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 17](#)

YS Hitech Secure Print (P) Ltd., In re, (S.V. Kasi Visweswara Rao, Additional Commissioner (State Taxes) and Sahil Inamdar, I.R.S., Additional Commissioner (Central Taxes)), [2023 SCC OnLine TS AAR-GST 15](#)

Uttar Pradesh Authority for Advance Ruling (GST) [8]

CAE Simulation Training (P) Ltd., In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Audit Commissionerate, Member (Central Tax) and Vivek Arya, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2022 SCC OnLine UP AAR-GST 13](#)

Gobind Sugar Mills Ltd., In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Audit Commissionerate, Member (Central Tax) and Harilal Prajapati, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2023 SCC OnLine UP AAR-GST 19](#)

National Highways Authority of India, In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Audit Commissionerate, Member (Central Tax) and Harilal Prajapati, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2023 SCC OnLine UP AAR-GST 20](#)

National Highways Authority of India, In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Member (Central Tax) and Vivek Arya, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2022 SCC OnLine UP AAR-GST 14](#)

Saharanpur Smart City Ltd., In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Member (Central Tax) and Harilal Prajapati, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2023 SCC OnLine UP AAR-GST 21](#)

Shriram Pistons & Rings Ltd., In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Audit Commissionerate, Member (Central Tax) and Vivek Arya, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2022 SCC OnLine UP AAR-GST 15](#)

VS Institute & Hostel (P) Ltd., In re, (Rajendra Kumar, Additional Commissioner, Central Goods and Service Tax Audit Commissionerate, Member (Central Tax) and Harilal Prajapati, Joint Commissioner, State Goods and Service Tax Member (State Tax)), [2023 SCC OnLine UP AAR-GST 22](#)

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