

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). \_\_\_\_\_/2024  
(CIVIL APPEAL DY. NO(S). 8343/2024)

COMMISSIONER OF G.S.T. AND CENTRAL EXCISE APPELLANT(S)

VERSUS

M/S SNQS INTERNATIONAL SOCKS PRIVATE LIMITED RESPONDENT(S)

O R D E R

Delay condoned.

We have heard learned senior counsel for the appellant and we have also perused the definitions of 'Business Auxiliary Service', 'Business Support Service' as well as 'Intermediary'.

The respondent-Company does not fall within the scope and ambit of any of the aforesaid definitions. This is having regard to the scope of its mandate to act on behalf of the principal namely primark.

Hence, the appeals are dismissed.

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

....., J  
[ B.V. NAGARATHNA ]

....., J  
[ AUGUSTINE GEORGE MASIH ]

NEW DELHI;  
MARCH 19, 2024

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G SCIVIL APPEAL DIARY NO(S). 8343/2024

(Arising out of impugned final judgment and order dated 23-11-2023 in STA No. 41459/2019 23-11-2023 in STCO No. 40669/2019 passed by the Customs, Excise And Service Tax Appellate Tribunal, Chennai Regional Bench)

COMMISSIONER OF G.S.T. AND CENTRAL EXCISE

Petitioner(s)

VERSUS

M/S SNQS INTERNATIONAL SOCKS PRIVATE LIMITED

Respondent(s)

(IA No.66118/2024-CONDONATION OF DELAY IN FILING and IA No.66117/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66116/2024-EX-PARTE STAY)

Date : 19-03-2024 These petitions were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. N Venkataraman, A.S.G.  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Mukesh Kumar Maroria, AOR  
Mrs. Neelakshi Bhadauria, Adv.  
Mr. Raghav Sharma, Adv.  
Mr. Jagdish Chandra, Adv.

For Respondent(s)

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

Delay condoned.

The appeals are dismissed in terms of the signed order.

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

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)

(Signed order is placed on the file)