

ITEM NO.38

COURT NO.7

SECTION XVII-A

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 S

CIVIL APPEAL Diary No(s).502/2026

[Arising out of impugned final judgment and order dated 23-06-2025 in C No. 50751/2021 23-06-2025 in C No. 51769/2021 23-06-2025 in C No. 51791/2021 23-06-2025 in C No. 50274/2022 23-06-2025 in C No. 50798/2021 23-06-2025 in C No. 51780/2021 23-06-2025 in C No. 50027/2022 23-06-2025 in C No. 52188/2022 23-06-2025 in C No. 51732/2021 23-06-2025 in C No. 51790/2021 23-06-2025 in C No. 50072/2022 23-06-2025 in ON No. 50896/2025 23-06-2025 in ON No. 50897/2025 23-06-2025 in ON No. 50898/2025 23-06-2025 in ON No. 50899/2025 23-06-2025 in ON No. 50900/2025 23-06-2025 in ON No. 50901/2025 23-06-2025 in ON No. 50902/2025 23-06-2025 in ON No. 50903/2025 23-06-2025 in ON No. 50904/2025 23-06-2025 in ON No. 50905/2025 23-06-2025 in ON No. 50906/2025 23-06-2025 in ON No. 50907/2025 23-06-2025 in ON No. 50908/2025 23-06-2025 in ON No. 50909/2025 23-06-2025 in CUSA No. 50727/2021 23-06-2025 in C No. 54678/2023 23-06-2025 in C No. 55076/2023 passed by the Custom Excise Service Tax Appellate Tribunal]

PRINCIPAL COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S SAMSUNG INDIA ELECTRONICS PVT. LTD.

Respondent(s)

IA No. 34031/2026 - CONDONATION OF DELAY IN FILING

IA No. 34029/2026 - STAY APPLICATION

Date : 10-04-2026 This matter was called on for hearing today.

CORAM :

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

For Petitioner(s) :

Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Ishaan Sharma, Adv.
Mr. Ashwani Bhardwaj, Adv.

For Respondent(s) :

Mr. Rupesh Gupta, Adv.
Ms. Kritika Tuteja, Adv.
Mr. Gauraang Rawat, Adv.
Mr. Surinder Singh Lohchab, Adv.

Mr. Sahil Lohchab, Adv.
Mr. Kashmira Singh Chahar, Adv.
Mr. Johan Kumar, Adv.
Ms. Neelam Singh, AOR
Mr. Sameer Singh, Adv.

Mr. V Lakshmikumaran, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Nitum Jain, Adv.
Mr. Swastik Mishra, Adv.
Ms. Neha Choudhary, Adv.
Mr. Siddhant Indrajit, Adv.
Ms. Medha Sinha, Adv.
Mr. Atreya Gc, Adv.

Mr. Kishore Kunal, AOR
Ms. Runjhun Pare, Adv.

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

1. Delay condoned.
2. Appeal admitted.
3. List in the month of August, 2026.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)