

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 APPEALS AND
IA No. 34029/2026 - STAY APPLICATION)

Date : 27-02-2026 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. V Lakshmikumaran, Adv.
Mr. L Badri Narayanan, Adv.
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Mr. Siddhant Indrajit, Adv.
Ms. Medha Sinha, Adv.
Mr. Atreya Gc, Adv.

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

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

List after two weeks.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)