

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 8093/2013

COMMISSIONER OF CUSTOMS (IMPORT) MUMBAI

Appellant(s)

VERSUS

JINDAL POLY FILMS LTD.
(FORMERLY JINDAL POLYESTER LTD.)

Respondent(s)

O R D E R

1. We have heard Ms. Rukhmini Bobde, learned counsel appearing for the appellant and Mr. Basava Prabhu S. Patil, learned senior counsel appearing for the respondent, assisted by Ms. Praveena Gautam, learned Advocate on Record.

2. Ms. Rukhmini Bobde, has taken us through the report of the Expert Appraiser as well as the show cause notice dated 02.01.2009, culminating in the Order-in Original CAO No.96/2009/CC/(1) SHH/Gr.VA dated 08.06.2009. She has also submitted that the findings in the order impugned before us are contrary to law and fact.

3. Having considered the matter in detail, we are of the opinion that the Tribunal has not committed any error either in fact or law.

4. In this view of the matter, the Appeal is dismissed.

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

.....J.
(PAMIDIGHANTAM SRI NARASIMHA)

.....J.
(ATUL S. CHANDURKAR)

New Delhi
06.08.2025

ITEM NO.104

COURT NO.6

(corrected copy)
SECTION IIIS 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 No(s). 8093/2013

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Date : 06-08-2025 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ATUL S. CHANDURKARFor Appellant(s) : Ms. Rukhmini Bobde, Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Ashok Panigarhi, Adv.
Mr. Manish, Adv.
Mr. Shashank Bajpai, Adv.
Ms. Rashmi Malhotra, Adv.
Mr. Piyush Beriwal, Adv.For Respondent(s) :
Mr. Basava Prabhu S. Patil, Sr. Adv.
Ms. Praveena Gautam, AOR
Mr. K K Gupta, Adv.
Mr. Brijendra Chahar, Adv.
Mr. Pawan Shukla, Adv.
Ms. Tissy Annie Thomas, Adv.
Mr. Rohan Bansla, Adv.
Mr. Arijeet Shukla, Adv.UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

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

(NISHA KHULBEY)
SENIOR PERSONAL ASSISTANT(NIDHI WASON)
COURT MASTER (NSH)

(signed order is placed on the file)