

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s). 1158/2026

[Arising out of impugned final judgment and order dated 08-07-2025 in CA No. 75453/2019 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF CUSTOMS (PORT) KOLKATA

Petitioner(s)

VERSUS

M/S SURABHI ENTERPRISES PVT LTD

Respondent(s)

IA No. 35596/2026 - CONDONATION OF DELAY IN FILING

IA No. 35599/2026 - STAY APPLICATION

Date : 09-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARAVIND KUMAR

HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) :

Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Rajeev Ranjan, Adv.
Ms. Pankhuri Shrivastva, Adv.
Mr. Kamal Digpaul, Adv.
Ms. Agrima Singh, Adv.

For Respondent(s) :

Ms. Charanya Lakshmikumaran, AOR
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.

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

1. Delay condoned.
2. The Appeal stands dismissed in terms of the signed order which is placed on the file.

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

(MOHD IBRAHIM)
SENIOR PERSONAL ASSISTANT

(AVGV RAMU)
COURT MASTER (NSH)