

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
(@ Diary No(s). 1398/2026)

COMMISSIONER OF CUSTOMS, NEW DELHI APPELLANT(S)

VERSUS

M/S. DHARAMPAL SATYAPAL LTD. RESPONDENT(S)

O R D E R

Delay condoned.

However, we find no good ground and reason to interfere with the impugned judgment passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, in Customs Appeal No. 51630/2022.

The appeal is, accordingly, dismissed.

However, the correct classification of the subject machinery is left open to be addressed in an appropriate case.

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

.....J.
(SANJAY KUMAR)

.....J.
(K. VINOD CHANDRAN)

NEW DELHI;
FEBRUARY 13, 2026

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. 1398/2026

[Arising out of impugned final judgment and order dated 02-07-2025 in CA No. 51630/2022 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER OF CUSTOMS, NEW DELHI

Appellant(s)

VERSUS

M/S. DHARAMPAL SATYAPAL LTD.

Respondent(s)

(IA No. 36352/2026 - CONDONATION OF DELAY IN FILING and IA No. 36353/2026 - STAY APPLICATION)

Date : 13-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Appellant(s) :

Mr. N. Venkataraman, A.S.G. (N/P)
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Anmol Chandan, Adv.
Mr. Rajeev Ranjan, Adv.

For Respondent(s) :

Mr. Sameer Abhyankar, Adv./AOR (N/P)
Mr. Rahul Kumar, Adv. (N/P)

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

Delay condoned.

The appeal is dismissed, in terms of the signed order.

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

(DEEPAK GUGLANI)
AR-cum-PS

(PREETI SAXENA)
COURT MASTER (NSH)

(signed order is placed on the file)