

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

..... J
[MANOJ MISRA]

..... J
[MANMOHAN]

New Delhi;
February 23, 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 S

CIVIL APPEAL Diary No(s). 1401/2026

[Arising out of impugned final judgment and order dated 05-02-2025 in CUSA No. 87536/2023 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CUSTOMS, NHAVA SHEVA-V

Petitioner(s)

VERSUS

M/S BENQ INDIA PRIVATE LIMITED

Respondent(s)

(IA No. 41003/2026 - CONDONATION OF DELAY IN FILING, IA No. 41000/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 41002/2026 - STAY APPLICATION)

Date : 23-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :

Mr. N.Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mr. Kshitiz Singh, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Kartikeya Agarwal, Adv.

For Respondent(s) :

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

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

1. The civil appeal is dismissed both on delay and merits in terms of the signed order.

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

(DEEPAK SINGH)
ASTT. REGISTRAR-cum-PS

(NIKITA SINGH)
COURT MASTER (NSH)

[Signed order is placed on the file]