

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). 15121/2026

[Arising out of impugned final judgment and order dated 10-07-2025 in CUSTA No. 52200/2022 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER OF CUSTOMS (APPEALS)

Petitioner(s)

VERSUS

M/S. SHOBHA INTERNATIONAL

Respondent(s)

FOR ADMISSION

IA No. 98326/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 98329/2026 - STAY APPLICATION

Date : 11-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) : Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mrs. Nisha Bagchi, Adv.
Mrs. Prerna Dhall, Adv.
Mr. Dharmendra Kumar Pandey, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Appeal admitted.
3. In the meantime, there shall be stay of operation of the impugned order(s).
4. Tag with Civil Appeal Diary No. 43191 of 2025.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS(NIDHI WASON)
ASSISTANT REGISTRAR