

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). 2278/2026

[Arising out of impugned final judgment and order dated 21-08-2025 in CTA No. 41026/2014 21-08-2025 in CTA No. 41027/2014 21-08-2025 in CTA No. 41029/2014 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench]

COMMISSIONER OF CUSTOMS (SEAPORT IMPORT)

Appellant(s)

VERSUS

VITAL THERAPEUTICS PVT. LTD.

Respondent(s)

(IA No. 51270/2026 - CONDONATION OF DELAY IN FILING, IA No. 51272/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 51271/2026 - STAY APPLICATION)

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

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Mr. Udit Dediya, Adv.
Mr. Navanjay Mahapatra, Adv.
Ms. Seema Bengani, Adv.
Ms. Divya Jyoti Singh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Exemption Application is allowed.
3. Admit.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)