

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.                      OF 2026  
(Diary No(s). 5364/2026)

PRINCIPAL COMMISSIONER  
OF CUSTOMS (IMPORT)

Appellant(s)

VERSUS

M/S GLOBUS INFOCOM LIMITED

Respondent(s)

O R D E R

1. Heard learned counsel for the appellant.
2. This appeal is reported to be beyond time by 150 days.
3. The order under challenge relates to classification of 'Interactive Flat Panel Displays' (IFPDs). A similar issue arose for our consideration in *Civil Appeal arising out of Diary No. 1401 of 2026 (Commissioner of Customs, Nhava Sheva - V vs. M/s. Benq India Private Limited)* which has been decided against the Revenue vide order dated February 23, 2026. Further, we do not find sufficient explanation for the delay. Consequently, the civil

appeal is dismissed both on delay and merits.

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

..... J  
[MANOJ MISRA]

..... J  
[MANMOHAN]

New Delhi;  
February 25, 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). 5364/2026

[Arising out of impugned final judgment and order dated 01-07-2025 in CUSTA No. 50100/2024 passed by the Custom Excise Service Tax Appellate Tribunal]

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

Petitioner(s)

VERSUS

M/S GLOBUS INFOCOM LIMITED

Respondent(s)

(FOR ADMISSION and I.R., IA No. 44429/2026 - CONDONATION OF DELAY IN FILING AND IA No. 44430/2026 - STAY APPLICATION)

Date : 25-02-2026 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. Navanjay Mahapatra, Adv.  
Ms. Medha Pushkarna, Adv.  
Ms. Seema Bengani, Adv.  
Mr. Snehashish Mukhrjee, Adv.

For Respondent(s) :

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

1. The 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]