

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NOS. 2952-2953/2012

COMMR.OF CUSTOMS, KANDLA

APPELLANT(S)

VERSUS

M/S.VARSHA PLASTICS P.LTD. & ANR. ETC.

RESPONDENT(S)

WITH

CIVIL APPEAL NOS. 2954-2955/2012, CIVIL APPEAL NO. 5834/2012, C.A.
NO. 2539/2013, CIVIL APPEAL NO. 10085/2018, CIVIL APPEAL NO.
5078/2015, CIVIL APPEAL NO. 1117/2019, CIVIL APPEAL NOS. 5931-
5932/2021, CIVIL APPEAL NO. 1348/2017, CIVIL APPEAL NOS. 4591-
4592/2017, CIVIL APPEAL NO. 14948/2017 (@ CIVIL APPEAL NOS. 14948-
14950/2017), CIVIL APPEAL NOS. 12208-12214/2018, CIVIL APPEAL NO.
5514/2019, CIVIL APPEAL NO. 4736/2022.

O R D E R

1. Having heard the learned counsel appearing for the parties and having gone through the materials on record, it appears that the tax effect involved in the appeals is below the threshold contained in the circular dated 22nd August 2019 issued by the Central Board of Indirect Taxes

and Customs.

2. In view of the aforesaid, the appeals are disposed of.

3. Pending applications, if any, also stand disposed of.

.....J.
(J.B. PARDIWALA)

.....J.
(R. MAHADEVAN)

NEW DELHI
FEBRUARY 18, 2025
PS

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NOS. 2952-2953/2012

COMMR.OF CUSTOMS, KANDLA

APPELLANT(S)

VERSUS

M/S.VARSHA PLASTICS P.LTD. & ANR. ETC.

RESPONDENT(S)

WITH

C.A. No. 2954-2955/2012 (III)

ITEM 50

CIVIL APPEAL NO. 5834/2012 (IX)

WITH

C.A. No. 2539/2013 (III)

ITEM 51.1

C.A. No. 10085/2018 (XVII-A)
(IA No. 123507/2018 - STAY APPLICATION)

ITEM 52

CIVIL APPEAL NO. 5078/2015 (IV-A)
(IA No. 1/2015 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 3/2016 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 4/2016 - PERMISSION TO FILE ANNEXURES, IA No. 2/2015 - STAY APPLICATION)

ITEM 53.1

C.A. No. 1117/2019 (IV-A)

ITEM 54.1

C.A. No. 5931-5932/2021 (XVII-A)
(IA No. 83756/2020 - STAY APPLICATION)

ITEM 55

CIVIL APPEAL NO. 1348/2017 (III)

ITEM 56

CIVIL APPEAL NOS. 4591-4592/2017 (III)

ITEM 57.1

C.A. No. 14948/2017 @ C.A. No. 14948-14950/2017 (XVII-A)

(IA No. 85656/2017 - STAY APPLICATION)

[ONLY CONNECTED MATTER I.E. C.A. No. 14948/2017 (@ C.A. NOS. 14948-14950/2017 IS LISTED UNDER THIS ITEM]

ITEM 58

CIVIL APPEAL NOS. 12208-12214/2018 (XVII-A)

(IA No. 155972/2018 - STAY APPLICATION)

ITEM 59

CIVIL APPEAL NO. 5514/2019 (XVII-A)

(IA No. 95649/2019 - EX-PARTE STAY)

ITEM 60

CIVIL APPEAL NO. 4736/2022 (XVII-A)

(IA No.75790/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.75789/2022-STAY APPLICATION)

Date : 18-02-2025 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) :

Mr. B. Krishna Prasad, AOR

Mr. Mukesh Kumar Maroria, AOR

Mr. Abhinabh Garg, Adv.

Mr. E. C. Agrawala, AOR

Mr. Balaji Srinivasan, AOR

Ms. Harsha Tripathi, Adv.

Mr. Gurmeet Singh Makker, AOR

For Respondent(s) :

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Mr. Udit Jain, Adv.
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M/S. Veritas Legis, AOR

Ms. Aanchal Mullick, Adv.
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Mr. Ayush Agarwal, Adv.
Ms. Neha Choudhary, Adv.
Ms. Falguni Gupta, Adv.

Mr. R. Krishnan, Adv.
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Ms. Neelam Sharma, AOR
Mr. Alekshendra Sharma, Adv.
Mr. Aditya Kumar, Adv.

Mr. Awanish Sinha, AOR

Mr. Mohit Paul, AOR
Mr. Anil Balani, Adv.
Ms. Rangoli Seth, Adv.
Mr. Rohit, Adv.

Mr. Kunal Chatterji, AOR
Ms. Maitrayee Banerjee, Adv.
Mr. Rohit Bansal, Adv.

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

CIVIL APPEAL NOS. 2952-2953/2012, CIVIL APPEAL NOS. 2954-2955/2012, CIVIL APPEAL NO. 5834/2012, C.A. NO. 2539/2013, CIVIL APPEAL NO. 10085/2018, CIVIL APPEAL NO. 5078/2015, CIVIL APPEAL NO. 1117/2019, CIVIL APPEAL NOS. 5931-5932/2021, CIVIL APPEAL NO. 1348/2017, CIVIL APPEAL NOS. 4591-4592/2017, CIVIL APPEAL NO. 14948/2017 (@ CIVIL APPEAL NOS. 14948-14950/2017), CIVIL APPEAL NOS. 12208-12214/2018, CIVIL APPEAL NO. 5514/2019, CIVIL APPEAL NO. 4736/2022:

These appeals are disposed of in terms of the signed order, which is placed on the file.

(POOJA SHARMA)
COURT MASTER (SH)

(ANJALI PANWAR)
COURT MASTER (NSH)