

ITEM NO.7

COURT NO.6

SECTION XVII-A

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). 7239/2026

[Arising out of impugned final judgment and order dated 16-10-2025 in CUSTA No. 50025/2020 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER OF CUSTOMS (EXPORT)

Petitioner(s)

VERSUS

ISGEC HEAVY ENGINEERING LTD.

Respondent(s)

(IA No. 73587/2026 - CONDONATION OF DELAY IN FILING) (IA No. 73585/2026 - STAY APPLICATION)

WITH

Diary No(s). 12617/2026 (XVII)

(IA No. 74475/2026 - CONDONATION OF DELAY IN FILING) (IA No. 74476/2026 - EX-PARTE STAY)

Date : 16-03-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. N.venkataraman, A.S.G.
Mr. V. C. Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. B K Satija, Adv.
Mr. Ashwani Bhardwaj, Adv.
Mr. Upendra Mishra, Adv.
Mr. Gurmeet Singh Makker, AOR

For Respondent(s) :

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

1. Issue notice on the Civil Appeal(s) as well as on the application for condonation of delay.
2. In the meantime, there shall be stay of operation of the

impugned order(s) passed by the Customs, Excise and Service Tax Appellat Tribunal [CESTAT].

3. Tag with C.A. No. 12696/2025.

(PRIYANKA MALIK)
SENIOR PERSONAL ASSISTANT

(NIDHI WASON)
ASSISTANT REGISTRAR