

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.....OF 2026
(@Diary No.9064/2026)

COMMISSIONER OF CUSTOMS, NEW DELHI

Appellant(s)

VERSUS

INTERGLOBE AVIATION LTD.

Respondent(s)

O R D E R

1. There is a gross delay of 313 days in filing the appeal which has not been satisfactorily explained.
2. We find no good reason to interfere with the impugned order dated 03-02-2025 passed by the Customs, Excise, and Service Tax Appellate Tribunal, Principal Bench, New Delhi.
3. The appeal is, therefore, dismissed on the ground of delay as well as on merits.
4. Pending application(s), if any, stands disposed of.

.....J.
[J.B. PARDIWALA]

.....J.
[VIJAY BISHNOI]

New Delhi
13th March, 2026.

ITEM NO.14

COURT NO.7

SECTION XVII-A

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.9064/2026

[Arising out of impugned final judgment and order dated 03-02-2025 in CA No. 50807/2020 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER OF CUSTOMS NEW DELHI

Appellant(s)

VERSUS

INTERGLOBE AVIATION LTD.

Respondent(s)

IA No. 62753/2026 - CONDONATION OF DELAY IN FILING

IA No. 62751/2026 - EX-PARTE STAY

Date : 13-03-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Udit Dediya, Adv.
Mr. Vivek Gupta, Adv.

For Respondent(s) :Mr. V Lakshmikumaran, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Mr. Swastik Mishra, Adv.
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Ms. Swastik Mishra, Adv.
Mr. Atreya Gc, Adv.

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

1. The appeal is dismissed on the ground of delay as well as on merits.
2. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed order is placed on the file)