

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
(@ Diary No. 10390/2026)

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)

APPELLANT(S)

VERSUS

N.V. RAMBABU ETC.

RESPONDENT(S)

O R D E R

Delay condoned.

In the light of the dismissal of Civil Appeal No. 4475/2025, titled "*Gastrade International vs. Commissioner of Customs, Kandla*", vide judgment dated 28.03.2025, we find no good ground and reason to interfere with the impugned judgment passed by the Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench at Mumbai.

The appeals are, accordingly, dismissed.

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

.....J.
(SANJAY KUMAR)

.....J.
(K. VINOD CHANDRAN)

NEW DELHI;
MARCH 20, 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 SCIVIL APPEAL Diary No. 10390/2026

[Arising out of impugned final judgment and order dated 02-06-2025 in CUSA No. 87934/2024 02-06-2025 in CUSA No. 87951/2024 passed by the Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai]

ADDITIONAL DIRECTOR GENERAL (ADJUDICIATION)

Petitioner(s)

VERSUS

N.V. RAMBABU

Respondent(s)

(IA No. 69233/2026 - CONDONATION OF DELAY IN FILING AND IA No. 69232/2026 - STAY APPLICATION)

Date : 20-03-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR

HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V. C. Bharathi, Adv.
Mr. Nasadiya Singh, Adv.
Mr. Bhakti Vardhan Singh, Adv.
Mr. Raman Yadav, Adv.
Mr. Divya Jyoti Singh, Adv.

For Respondent(s)

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

Delay condoned.

The appeals are dismissed in terms of the signed order.

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

(BABITA PANDEY)
AR-cum-PS

(PREETI SAXENA)
COURT MASTER (NSH)

(Signed order is placed on the file)