

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2025
(@ Diary No. 10553/2025)

COMMISSIONER, CUSTOMS (PREVENTIVE), APPELLANT(S)
LUCKNOW

VERSUS

M/S. SAEL LTD. RESPONDENT(S)

O R D E R

Delay condoned.

In the light of the finding recorded on facts, *apropos* the imported Solar Panel Modules, we do not find any merit in the present appeal. Hence, the appeal is dismissed.

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

.....CJI
(SANJIV KHANNA)

.....J.
(SANJAY KUMAR)

NEW DELHI;
APRIL 15, 2025.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSCIVIL APPEAL Diary No. 10553/2025

[Arising out of impugned final judgment and order dated 23-10-2024 in CA No. 70539/2019 passed by the Customs, Excise and Service Tax Appellate Tribunal, Allahabad Regional Bench]

COMMISSIONER, CUSTOMS (PREVENTIVE), LUCKNOW

Petitioner(s)

VERSUS

M/S. SAEL LTD

Respondent(s)

(IA No. 86015/2025 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 86016/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 86014/2025 - STAY APPLICATION)

Date : 15-04-2025 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SANJAY KUMAR

For Petitioner(s) : Mr. N. Venkatraman, A.S.G. (N/P)
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Ms. Pankhuri Shrivastava, Adv.
Mr. Sudhakar Kulwant, Adv.
Mr. Yash Singh, Adv.

For Respondent(s) :
Mr. V. Lakshmikumaran, Adv.
Ms. Charanya Lakshmikumaran, Adv./AOR
Ms. Umang Motiyani, Adv.
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Mr. Ayush Agarwal, Adv.
Ms. Falguni Gupta, Adv.

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

Delay condoned.

The appeal is dismissed, in terms of the signed order.

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

(DEEPAK GUGLANI)
AR-cum-PS

(R.S. NARAYANAN)
ASSISTANT REGISTRAR

(signed order is placed on the file)