

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). _____ /2026

(@ Diary No. 10864/2026)

ADDITIONAL DIRECTOR GENERAL
ADJUDICATION MUMBAI

Appellant(s)

VERSUS

M/S SAF PETROLEUMS ETC.

Respondent(s)

O R D E R

1. Delay condoned.

2. In 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.

2. The civil appeals are, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
APRIL 02, 2026

ITEM NO.8

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). 10864/2026

[Arising out of impugned final judgment and order dated 17-07-2023 in CUSA No. 86344/2021 17-07-2023 in CUSA No. 86346/2021 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

ADDITIONAL DIRECTOR GENERAL ADJUDICATION MUMBAI Appellant(s)

VERSUS

M/S SAF PETROLEUMS Respondent(s)

IA No. 87474/2026 - CONDONATION OF DELAY IN FILING

IA No. 87472/2026 - STAY APPLICATION

Date : 02-04-2026 This matter was 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.
Ms. Medha Pushkarna, Adv.
Mr. Santosh Kumar, Adv.
Mr. Gurmeet Singh Makker, AOR

For Respondent(s) : Mr. Arvind P. Datar, Sr. Adv.
Mr. Chirag Shetty, Adv.
Mr. Udit Jain, Adv.
Ms. Ayushi Agrawal, Adv.
Mr. Abhishek Vikas, AOR

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

1. Delay condoned.
2. The civil appeals are dismissed in terms of the signed order which is placed on file.
3. Pending application(s), if any, shall stand disposed of.

(PRIYANKA MALIK)
SENIOR PERSONAL ASSISTANT

(NIDHI WASON)
ASSISTANT REGISTRAR