

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). OF 2026
[@ D.NO.12622 OF 2026]

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

AMCO BATTERIES LIMITED ETC.

Respondent(s)

O R D E R

1. Delay condoned.
2. Heard learned counsel appearing for the appellant(s). Having considered the facts and circumstances of the case(s), we are of the opinion that the Customs, Excise and Service Tax Appellate Tribunal has not committed any error in law or fact.
3. The Civil Appeals are accordingly dismissed.

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

.....J.
[ALOK ARADHE]

NEW DELHI;
APRIL 01, 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 S

CIVIL APPEAL Diary No(s). 12622/2026

[Arising out of impugned final judgment and order dated 08-08-2025 in CA No. 21069/2017 08-08-2025 in CA No. 21072/2017 passed by the Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Bangalore]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

AMCO BATTERIES LIMITED

Respondent(s)

IA No. 91967/2026 - CONDONATION OF DELAY IN FILING

IA No. 91963/2026 - EX-PARTE STAY

Date : 01-04-2026 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.(NP)
Mr. Gurmeet Singh Makker, AOR
Mr. Pushpinder Singh Nanda, Adv.
Mr. Udai Khanna, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Gaurang Bhushan, Adv.
Ms. Prerna Dhall, Adv.

For Respondent(s) :

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

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSTT. REGISTRAR(NSH)

(Signed Order is placed on the file)