

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 4422/2026
@ Diary No. 12708/2026

COMMISSIONER OF CUSTOMS ICD PATPARGANJ

Appellant(s)

VERSUS

M/S CENTURY NF CASTING

Respondent(s)

O R D E R

1. Delay condoned.
2. Having regard to the low tax effect in the matter, we decline to entertain this appeal.
3. However, the question of law, if any, is kept open for adjudication in an appropriate case.
4. The appeal and all pending applications shall stand disposed of.

..... J
[MANOJ MISRA]

..... J
[MANMOHAN]

New Delhi;
April 13, 2026.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 4422/2026

@ Diary No. 12708/2026

COMMISSIONER OF CUSTOMS ICD PATPARGANJ

Appellant(s)

VERSUS

M/S CENTURY NF CASTING

Respondent(s)

IA No. 105482/2026 - CONDONATION OF DELAY IN FILING

IA No. 105481/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 105483/2026 - STAY APPLICATION

Date : 13-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Appellant(s) :

Mr. N.venkataraman, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Ms. Nisha Bagchi, Adv.

Mr. Udai Khanna, Adv.

Mr. Sarthak Karol, Adv.

Ms. Sampa Sengupta Ray, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The appeal and all pending applications shall stand disposed of in terms of the signed order placed on the file.

(CHETAN ARORA)

ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)

COURT MASTER (NSH)