

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). OF 2026  
[@ D.NO. 12711 OF 2026]

THE COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S DYNAMATIC TECHNOLOGIES LTD.

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 Appeal is accordingly dismissed.

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

.....J.  
[ALOK ARADHE]

NEW DELHI;  
APRIL 01, 2026

ITEM NO.17

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  
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s). 12711/2026

[Arising out of impugned final judgment and order dated 11-09-2025 in CSTA No. 20282/2020 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S DYNAMATIC TECHNOLOGIES LTD.

Respondent(s)

FOR ADMISSION

IA No. 90630/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 90629/2026 - STAY APPLICATION

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.  
Mr. Gurmeet Singh Makker, AOR  
Ms. Ranjana Singh, 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 Appeal is 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)