

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
[Diary No(s). 14506 OF 2026]

PRINCIPAL COMMISSIONER OF
CUSTOMS, ICD PATPARGANJ

Appellant (s)

VERSUS

M/S NANDITA INTERNATIONAL

Respondent(s)

O R D E R

1. We are not inclined to entertain the present appeal against the order passed by the Customs, Excise and Service Tax Appellate Tribunal, in view of the fact that the duty imposed is a small amount. Civil Appeal is dismissed. However, question of law raised by learned counsel for the appellant is kept open for being considered in an appropriate case.

2. Pending interlocutory application(s), if any, is/are disposed of.

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

.....J.
[ALOK ARADHE]

NEW DELHI;
MARCH 23, 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). 14506/2026

[Arising out of impugned final judgment and order dated 01-10-2025 in CUSA No. 50003/2022 passed by the Custom Excise Service Tax Appellate Tribunal]

PRINCIPAL COMMISSIONER OF CUSTOMS, ICD PATPARGANJ Petitioner(s)

VERSUS

M/S NANDITA INTERNATIONAL

Respondent(s)

IA No. 84165/2026 - CONDONATION OF DELAY IN FILING

IA No. 84169/2026 - EX-PARTE STAY

Date : 23-03-2026 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
Mr. Varad Kilor, Adv.
Mr. Padmesh Mishra, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Surendra Kumar Gupta, 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 interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR

(Signed order is placed on the file)