

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ /2026  
[ARISING OUT OF CIVIL APPEAL DIARY NO.14640/2026]

COMMISSIONER OF CUSTOMS NHAVA SHEVA V

APPELLANT(S)

VERSUS

BRIO INTERACTIVE TECHNOLOGIES PVT LTD

RESPONDENT(S)

O R D E R

1. The learned counsel for the appellant fairly states that this Court has considered and dismissed a similar issue vide order dated 23.02.2026 passed in Civil Appeal Diary No.1401/2026.

2. In view of the above, the civil appeal is dismissed.

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

.....J  
[MANOJ MISRA]

.....J  
[MANMOHAN]

New Delhi  
March 25, 2026

ITEM NO.28

COURT NO.14

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.14640/2026

[Arising out of impugned final judgment and order dated 01-10-2025 in CUSA No.86578/2024 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CUSTOMS NHAVA SHEVA V

Appellant(s)

VERSUS

BRIO INTERACTIVE TECHNOLOGIES PVT LTD

Respondent(s)

IA No. 85897/2026 - CONDONATION OF DELAY IN FILING, IA No. 87307/2026 - EX-PARTE STAY, IA No. 87308/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date:25-03-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE MANOJ MISRA  
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :Mr. N.Venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Ms. Ritu Bala, Adv.  
Mr. Padmesh Mishra, Adv.  
Mr. Madhav Sinhal, Adv.  
Ms. Neelakshi Bhadauria, Adv.

For Respondent(s) :

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

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

(KAVITA PAHUJA)  
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)  
COURT MASTER (NSH)