

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL Nos. _____ OF 2026
[@ Civil Appeal Diary No. 14647 OF 2026]**

COMMISSIONER OF CUSTOMS CHENNAI II

APPELLANT

VERSUS

M/s. SURYA PRAKASH BHANDARI ETC.

RESPONDENTS

ORDER

1. Delay condoned.
2. We are not inclined to interfere with the judgment and order of the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai impugned in these appeals; hence, the Civil Appeals are dismissed.
3. Pending interlocutory application(s), if any, shall stand disposed of.

.....J.
[DIPANKAR DATTA]

.....J.
[SATISH CHANDRA SHARMA]

**New Delhi;
April 13, 2026.**

ITEM NO.24

COURT NO.8

SECTION I-B

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 APPEALDiary No. 14647/2026

[Arising out of impugned final judgment and order dated 06-11-2025 in CA No. 41541/2013 06-11-2025 in CA No. 41542/2013 06-11-2025 in CA No. 41547/2013 06-11-2025 in CA No. 41636/2013 passed by the Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Chennai]

COMMISSIONER OF CUSTOMS CHENNAI II

Petitioner(s)

VERSUS

M/s.SURYA PRAKASH BHANDARI ETC.

Respondent(s)

(FOR ADMISSION

IA No. 103318/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 103319/2026 - EX-PARTE STAY)

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

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA

HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :Mr. N.Venkataraman, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Mr. Arijit Prasad, Adv.

Mr. Padmesh Mishra, Adv.

Ms. Seema Bengani, Adv.

Mr. Diwakar Sharma, Adv.

Mr. Gobind Kumar, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.
2. The appeals are dismissed in terms of the signed order placed on the file.

(JATINDER KAUR)
P.S. TO REGISTRAR

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)