

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No(s).6531-6532/2026

[@DIARY No. 16397/2026]

COMMISSIONER OF CUSTOM, EXCISE AND SERVICE TAX,  
PUNE III

APPELLANT(s)

VERSUS

M/S SUZLON ENERGY LTD.

RESPONDENT(s)

O R D E R

1. Delay condoned.
2. Heard the learned counsel for the parties.
3. Upon consideration of the submissions made before us and perusal of the materials available on record including the impugned order, we do not find any error in the view taken by the Central Excise and Service Tax Appellate Tribunal.
4. Consequently, the appeal is dismissed.
5. Pending application(s), if any, shall stand disposed of.

..... J.  
[MANOJ MISRA]

..... J.  
[MANMOHAN]

NEW DELHI;  
24<sup>TH</sup> APRIL, 2026.

ITEM NO.29

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  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s).6531-6532/2026

COMMISSIONER OF CUSTOM, EXCISE AND SERVICE TAX,  
PUNE III

Appellant(s)

VERSUS

M/S SUZLON ENERGY LTD.

Respondent(s)

FOR ADMISSION

IA No. 116510/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 116511/2026 - STAY APPLICATION

Date : 24-04-2026 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  
Mr. V.C. Bharathi, Adv.  
Mr. Ishaan Sharma, Adv.  
Mr. Varad A Kilor, Adv.  
Mr. Santosh Kumar, Adv.

For Respondent(s) : Mr. V Lakshmikumaran, Adv.  
Mr. L Badri Narayanan, Adv.  
Ms. Neha Choudhary, Adv.  
Ms. Nitum Jain, Adv.  
Ms. Charanya Lakshmikumaran, AOR  
Ms. Medha Sinha, Adv.  
Mr. Swastik Mishra, Adv.  
Mr. Atrey Gc, Adv.

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.

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

(HARPREET KAUR)  
COURT MASTER (SH)

(SAPNA BANSAL)  
COURT MASTER (NSH)

(Signed order is placed on the file)