

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). OF 2026  
[ @ D.NO. 16398 OF 2026 ]

COMMISSIONER OF CUSTOMS (PORT),  
KOLKATA

Appellant(s)

VERSUS

M/S ITC LTD

Respondent(s)

O R D E R

1. Delay condoned.
2. The learned counsel for the appellant fairly states that the Customs Excise Service Tax Appellate Tribunal (CESTAT) while passing the impugned order, *inter alia*, relied on its earlier decision in *M/s. Viraj Profiles Ltd. v. Commissioner of Customs (Preventive) Mumbai*, which has been upheld by this Court vide order dated 01.04.2024, reported as "*Commissioner of Customs (Preventive), Mumbai vs. Viraj Profiles Ltd.*" 2024 (388) E.L.T. 673 (SC) :2024 SCC OnLine SC 3670, and therefore, the issue stands settled against the Revenue.
3. In view of the above, the appeals are dismissed.
4. Pending application(s), if any, shall stand disposed of.

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

.....J.  
[ALOK ARADHE]

NEW DELHI;  
MAY 04, 2026

ITEM NO.2

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). 16398/2026

[Arising out of impugned final judgment and order dated 28-08-2025 in CA No. 75617/2023 28-08-2025 in CA No. 75620/2023 passed by the Customs Excise and Service Tax Appellate Tribunal, Kolkata]

COMMISSIONER OF CUSTOMS (PORT)

Petitioner(s)

VERSUS

M/S ITC LTD

Respondent(s)

IA No. 115775/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 115776/2026 - STAY APPLICATION

Date : 04-05-2026 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.(NP)  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Nachiketa Joshi, Sr. Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Gautam Singh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The Civil Appeals are 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)