

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6102 OF 2016

THE COMMISSIONER OF CUSTOMS  
(EXPORT) & ORS.

APPELLANT(S)

VERSUS

M/S STEELCO GUJARAT LTD.  
THROUGH ITS MANAGER

RESPONDENT(S)

O R D E R

1. The tax effect involved in the instant appeal is Rs.74,00,000/- (Rs. Seventy-Four Lakh only), which is well below the threshold limit of Rs.5,00,00,000/- (Rs. Five crore only) prescribed in the circular C.B.I. & C. Instruction F.No. CBIC-160390/20/2024-JC-CBEC, dated 06<sup>th</sup> August, 2024, issued by the Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi.

2. In this view of the matter, the appeal stands disposed of.

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

.....J.  
(SANDEEP MEHTA)

.....J.  
(N.V. ANJARIA)

NEW DELHI  
JUNE 24, 2026

ITEM NO.101

COURT NO.6

SECTION III

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO. 6102/2016

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APPELLANT(S)

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M/S STEELCO GUJARAT LTD. THROUGH ITS MANAGER

RESPONDENT(S)

Date : 24-06-2026 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANDEEP MEHTA

HON'BLE MR. JUSTICE N.V. ANJARIA

(PARTIAL COURT WORKING DAYS BENCH)

For Appellant(s) : Mr. Amit Sharma, Adv.  
Mr. Gurmeet Singh Makker, AOR

For Respondent(s) : Mr. R. Parthasarathy, AOR

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

The appeal is disposed of in terms of the signed  
order, which is placed on the file.

(POOJA SHARMA)  
AR-CUM-PS

(Circular dated 06.08.2024 is annexed with the ROP)

(NIDHI WASON)  
ASSISTANT REGISTRAR