

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

Civil Appeal No 406 of 2010

Commissioner of Customs (Exports), Chennai

.... Appellant(s)

Versus

M/s Yashavi Enterprises

....Respondent(s)

WITH

Civil Appeal No 8684/2011

Civil Appeal No 844/2019

Civil Appeal No 9241/2015

Civil Appeal Nos 5066-5073/2015

Civil Appeal Nos 2221-2224/2013

Civil Appeal No 3769/2015

Civil Appeal Nos 5722-5723/2015

Civil Appeal No 5877/2015

Civil Appeal No 5117/2015

Civil Appeal Nos 9905-9910/2017

SLP(C) No 11650/2020

ORDER

- 1 By a Circular dated 6 August 2024 of the Revenue Division, Judicial Cell (Central Board of Indirect Taxes & Customs), Ministry of Finance, the monetary threshold of the tax effect for filing an appeal to the Supreme Court has been increased from Rupees two crores to Rupees five crores. The Additional Solicitor General has confirmed that the tax effect in the present matters is less than Rupees five crores.
- 2 Taking note of the above statement, the present Civil Appeals and Special Leave Petition are disposed of. Any questions of law arising from the Civil Appeals and Special Leave Petition are left open.
- 3 Pending application(s), if any, shall stand disposed of.

.....CJI.
[Dr Dhananjaya Y Chandrachud]

.....J.
[J B Pardiwala]

New Delhi;
September 23, 2024
-S-

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(s).406/2010

COMMISSIONER OF CUSTOMS(EXPORTS), CHENNAI

Appellant(s)

VERSUS

M/S YASHAVI ENTERPRISES THR. MANAGER

Respondent(s)

(WITH IA No. 2/2010 - STAY APPLICATION)

Civil Appeal No(s). 8684/2011 (IV-A)

C.A. No. 844/2019 (XVII-A)

(WITH IA No. 184971/2018 - STAY APPLICATION)

Civil Appeal No(s). 9241/2015 (IV-A)

C.A. No. 5066-5073/2015 (IV-A)

(WITH IA No. 87446/2022 - EARLY HEARING APPLICATION, IA No. 17/2016
- INTERVENTION APPLICATION)

Civil Appeal No(s). 2221-2224/2013 (III)

C.A. No. 3769/2015 (IV-A)

(WITH IA No. 87212/2022 - EARLY HEARING APPLICATION)

C.A. No. 5722-5723/2015 (IV-A)

(WITH IA No. 87223/2022 - EARLY HEARING APPLICATION)

C.A. No. 5877/2015 (IV-A)

(WITH IA No. 87217/2022 - EARLY HEARING APPLICATION)

Civil Appeal No(s). 5117/2015 (IV-A)

(WITH IA No. 187038/2022 - APPLICATION FOR TAGGING/DETAGGING, IA
No. 4/2015 - PERMISSION TO FILE ANNEXURES)

Civil Appeal No(s).9905-9910/2017 (XVI)

(WITH IA No. 51862/2017 - STAY APPLICATION)

SLP(C) No. 11650/2020 (III)

(FOR ADMISSION and I.R. and IA No.98355/2020-EXEMPTION FROM FILING
C/C OF THE IMPUGNED JUDGMENT)

Date : 23-09-2024 These matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE J.B. PARDIWALA

For Appellant(s) Mr. N. Venkataraman, A.S.G.
Ms. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Shyam Gopal, Adv.
Mr. Mukesh Kumar Maroria, AOR

Mr. Shubhranshu Padhi, Adv.
Mr. Kush Chaturvedi, AOR
Ms. Prerna Priyadarshini, Adv.
Mr. Syed Faraz Alam, Adv.
Mr. Atharva Gaur, Adv.
Mr. Aayushman Aggarwal, Adv.

Mr. Ranjan Kumar, AOR
Mr. Kapil Dev Yadav, Adv.
Mr. Govil Upadhyaya, Adv.
Mr. Dhruv Sisodia, Adv.

For Respondent(s) Mr. Abhishek Yadav, Adv.
Mr. Ajay Kumar Srivastava, Adv.
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Mr. M. P. Devanath, AOR

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Mr. Arvind Kumar Sharma, AOR

Mr. Kush Chaturvedi, AOR

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Mr. Udit Jain, Adv.
Mr. Harish Pandey, AOR

Mr. K. R. Sasiprabhu, AOR
Ms. Shilpa Balani, Adv.
Mr. Vishnu Sharma A S, Adv.
Mr. Prakhar Agarwal, Adv.

Mr. C. R. Raghavendra, Adv.
Mr. S. Sukumaran, Adv.
Mr. Anand Sukumar, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
Ms. Meera Mathur, AOR

Mr. J.K. Mittal, Adv.
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Mr. Hitendra Nath Rath, AOR
Ms. Laxmi, Adv.

Mr. G. Umapathy, Sr. Adv.
Mr. Rohit K. Singh, AOR

Mr. Ranjan Kumar, AOR

Mr. Mahesh Agarwal, Adv.
Mr. Alok Yadav, Adv.
Mr. M.s, Ananth, Adv.
Mr. Aryan Rachh, Adv.
Mr. E. C. Agrawala, AOR

Mr. R. Parthasarathy, AOR

Ms. Christi Jain, AOR
Mr. Puneet Jain, Sr. Adv.
Mr. Mann Arora, Adv.
Ms. Akriti Sharma, Adv.
Mr. Harsh Jain, Adv.
Mr. Om Sudhir Vidyarthi, Adv.

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

- 1 The appeals and Special Leave Petition are disposed of in terms of the signed order.
- 2 Pending application, if any, stands disposed of.

**(SANJAY KUMAR-I)
ADDITIONAL REGISTRAR**

(Signed order is placed on the file)

**(SAROJ KUMARI GAUR)
ASSISTANT REGISTRAR**