

ITEM NO.103

COURT NO.16

SECTION XII-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 Appeal No(s). 9300/2012

COMMISSIONER OF CUSTOMS BANGALORE

Appellant(s)

VERSUS

M/S WIPRO GE MEDICAL SYSTEMS PVT. LTD.

Respondent(s)

Date : 11-03-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Appellant(s) : Mr. Raghvendra P. Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Piyush Beriwal, Adv.
Ms. Nisha Bagchi, Adv.
Mr. V.c Bharathi, Adv.
Mr. Annirudh Sharma Ii, Adv.
Mr. Vijay Awana, Adv.
Mr. Gaurang Bhusan, Adv.
Mr. Udit Dediya, Adv.

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

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

1. Shri Raghvendra P. Shankar, learned ASG, appearing for the appellant-Revenue, would contend that mistakenly Special Leave Petition (SLP) has been filed under similar circumstances arising

out of the same common order, the SLP which had been preferred, has since been withdrawn seeking liberty to file appeal under section 130E of the Customs Act and accordingly the appeals have already been filed. Hence, he seeks leave of the Court to withdraw the present appeal (SLP) for enabling him to file a fresh appeal also under Section 130E.

2. At this juncture, learned counsel appearing for the respondent would submit that even in the event of revenue's contention being accepted, the ultimate tax effect would be neutral and as such any further exercise undertaken by this court would only be an exercise in futility.

3. In that view of the matter, the learned ASG shall ascertain as to whether it would have the effect of tax neutral and what further steps they intend to take.

4. Since the SLP is of the year 2011, instead of permitting withdrawal of the present SLP (converted into civil appeal), we permit the learned ASG to amend this appeal itself as an appeal under section 130E of the Customs Act and we grant liberty to the appellant to file amended appeal memorandum by serving the copy of the same to the learned counsel appearing for the respondent to enable them to file counter affidavit, if any, within four weeks thereafter.

5. Re-list on 08.04.2026.

(RASHI GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)