

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_/2023  
(arising out of Dy. No. 11748/ 2023)

COMMISSIONER OF CUSTOMS (PREVENTIVE) JAMNAGAR Appellant(s)

VERSUS

SAUMIL IMPEX PVT. LTD. Respondent(s)

WITH

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 9865/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 10275/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 12223/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 11736/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 11294/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 11363/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 12274/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 12138/2023 )

CIVIL APPEAL NO. \_\_\_\_\_/2023  
( Diary No(s). 10277/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 10065/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11902/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12125/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12704/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12687/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12630/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11768/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11720/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 10253/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11354/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12348/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 10261/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 10040/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 10257/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
Diary No(s). 12677/2023

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11279/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12268/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 10651/2023 )

WITH

CIVIL APPEAL NO. 3008/2023  
(arising out of Dy. No. 10015/2023)

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11285/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 11741/2023 )

CIVIL APPEAL NO. \_\_\_\_\_ /2023  
( Diary No(s). 12700/2023 )

O R D E R

Delay condoned.

Appeals admitted.

Heard learned counsel for the parties.

The present case is covered by the common order of this Court in Civil Appeal No. 5318-5342/2009, where revenue's appeals were dismissed. The order reads as follows:

*"The Revenue is in appeal(s) against two orders passed by Customs Excise & Service Tax Appellate Tribunal [CESTAT] i.e. orders dated 16.02.2022 and 01.12.2022. The issue agitated by it is that the Oil in the Bunker Tanks of the Engine Room/outside the Engine Room of the vessels sent for being broken up, are to be assessed separately or as part of the vessels to be scrapped. In the appeals preferred by the Revenue, which are directed against the orders of the CESTAT dated 16.02.2022 and 01.12.2022, the CESTAT ruled that the oil is to be assessed as part of the Ship. However, in an earlier appeal [Mahalaxmi Ship Breaking Corp. ETC. Vs. Commissioner of Customs, Bhavnagar, which is the subject matter of Civil Appeal Nos. 5318-5342/2009 before this Court], the CESTAT ruled otherwise vide order dated 29.05.2009, stating that both the articles are to be separately assessed. Having considered both the orders as well as the submissions of the parties, this Court is of the view that the later view expressed in the orders dated 16.02.2022 and 01.12.2022 [which are the subject matters of Diary No(s). 24220 OF 2022, Diary No(s). 8943 OF 2023, Diary No(s). 10272 OF 2023, Diary No(s). 10034 OF 2023, Diary No(s). 11290 OF 2023, Diary No(s). 8954 OF 2023, Diary No(s). 10267 OF 2023, Diary No(s). 10031 OF 2023] is correct. The Revenue's appeals are, accordingly, dismissed. Pending interlocutory application(s), if any, is/are disposed of."*

In view of the reasons stated in Civil Appeal No. 5318-

5342/2009, the aforesaid appeals too are dismissed.

Pending applications, if any, are disposed of.

.....J.  
(S. RAVINDRA BHAT)

.....J.  
(DIPANKAR DATTA)

**NEW DELHI;  
APRIL 21, 2023**

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 Diary No(s). 11748/2023

(Arising out of impugned final judgment and order dated 01-12-2022 in CA No. 11991/2019 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench At Ahmedabad)

COMMISSIONER OF CUSTOMS (PREVENTIVE) JAMNAGAR                      Petitioner(s)

VERSUS

SAUMIL IMPEX PVT. LTD.    Respondent(s)

(FOR ADMISSION and IA No.65837/2023-STAY APPLICATION and IA No.65836/2023-CONDONATION OF DELAY IN FILING APPEAL )

WITH

Diary No(s). 9865/2023 (XVII-A)

(FOR ADMISSION and I.R. and IA No.66269/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66268/2023-EX-PARTE STAY and IA No.66266/2023-CONDONATION OF DELAY IN FILING APPEAL)

Diary No(s). 10275/2023 (XVII-A)

(IA No.62191/2023-CONDONATION OF DELAY IN FILING and IA No.62190/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.62188/2023-EX-PARTE STAY)

Diary No(s). 12223/2023 (XVII-A)

(IA No.66884/2023-CONDONATION OF DELAY IN FILING and IA No.66882/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66880/2023-STAY APPLICATION)

Diary No(s). 11736/2023 (XVII-A)

(IA No.66247/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66246/2023-STAY APPLICATION and IA No.66244/2023-CONDONATION OF DELAY IN FILING APPEAL)

Diary No(s). 11294/2023 (XVII-A)

(IA No.68347/2023-CONDONATION OF DELAY IN FILING and IA No.68350/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.68348/2023-EX-PARTE STAY)

Diary No(s). 11363/2023 (XVII-A)

(IA No.67673/2023-CONDONATION OF DELAY IN FILING and IA No.67676/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.67675/2023-EX-PARTE STAY)

Diary No(s). 12274/2023 (XVII-A)

(IA No.69569/2023-CONDONATION OF DELAY IN FILING and IA No.69570/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.69572/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 12138/2023 (XVII-A)

(IA No.67764/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.67761/2023-STAY APPLICATION and IA No.67757/2023-CONDONATION OF DELAY IN FILING APPEAL)

Diary No(s). 10277/2023 (XVII-A)

(IA No.63970/2023-CONDONATION OF DELAY IN FILING and IA No.63971/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.63974/2023-STAY APPLICATION)  
Diary No(s). 10065/2023 (XVII-A)  
(IA No.66809/2023-CONDONATION OF DELAY IN FILING and IA No.66801/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66808/2023-STAY APPLICATION)  
Diary No(s). 11902/2023 (XVII-A)  
(IA No.67574/2023-CONDONATION OF DELAY IN FILING and IA No.67572/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.67570/2023-EX-PARTE STAY)  
Diary No(s). 12125/2023 (XVII-A)  
(IA No.71698/2023-CONDONATION OF DELAY IN FILING and IA No.71699/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71701/2023-STAY APPLICATION)  
Diary No(s). 12704/2023 (XVII-A)  
(IA No.69278/2023-CONDONATION OF DELAY IN FILING and IA No.69282/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.69279/2023-EX-PARTE STAY)  
Diary No(s). 12687/2023 (XVII-A)  
(IA No.73306/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.73305/2023-EX-PARTE STAY and IA No.73304/2023-CONDONATION OF DELAY IN FILING APPEAL)  
Diary No(s). 12630/2023 (XVII-A)  
(IA No.71453/2023-CONDONATION OF DELAY IN FILING and IA No.71452/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71451/2023-STAY APPLICATION)  
Diary No(s). 11768/2023 (XVII-A)  
(IA No.70433/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.70429/2023-EX-PARTE STAY and IA No.70427/2023-CONDONATION OF DELAY IN FILING APPEAL)  
Diary No(s). 11720/2023 (XVII-A)  
(IA No.69265/2023-CONDONATION OF DELAY IN FILING and IA No.69266/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.69263/2023-STAY APPLICATION)  
Diary No(s). 10253/2023 (XVII-A)  
(IA No.71674/2023-CONDONATION OF DELAY IN FILING and IA No.71673/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71672/2023-STAY APPLICATION)  
Diary No(s). 11354/2023 (XVII-A)  
(IA No.71618/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71615/2023-STAY APPLICATION and IA No.71614/2023-CONDONATION OF DELAY IN FILING APPEAL)  
Diary No(s). 12348/2023 (XVII-A)  
(IA No.71887/2023-CONDONATION OF DELAY IN FILING and IA No.71891/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71892/2023-STAY APPLICATION)  
Diary No(s). 10261/2023 (XVII-A)  
(IA No.74625/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.74623/2023-STAY APPLICATION and IA No.74621/2023-CONDONATION OF DELAY IN FILING APPEAL)  
Diary No(s). 10040/2023 (XVII-A)  
(IA No.72354/2023-CONDONATION OF DELAY IN FILING and IA

No.72357/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.72356/2023-EX-PARTE STAY)

Diary No(s). 10257/2023 (XVII-A)  
(IA No.71632/2023-CONDONATION OF DELAY IN FILING and IA No.71631/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71629/2023-STAY APPLICATION)

Diary No(s). 12677/2023 (XVII-A)  
(IA No.69839/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.69838/2023-STAY APPLICATION and IA No.69837/2023-CONDONATION OF DELAY IN FILING APPEAL)

Diary No(s). 11279/2023 (XVII-A)  
(FOR ADMISSION and I.R. and IA No.66570/2023-CONDONATION OF DELAY IN FILING and IA No.66572/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.66571/2023-EX-PARTE STAY)

Diary No(s). 12268/2023 (XVII-A)  
(IA No.70871/2023-CONDONATION OF DELAY IN FILING and IA No.70870/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.70869/2023-EX-PARTE STAY)

Diary No(s). 10651/2023 (XVII-A)  
(IA No.71256/2023-CONDONATION OF DELAY IN FILING and IA No.71258/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.71257/2023-EX-PARTE STAY)

WITH

Civil Appeal No(s). 3008/2023

( [ TO BE TAKEN UP ALONG WITH ITEM NO. 15 I.E. Diary No. 11748/2023. ]..... IA No.61811/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.61810/2023-EX-PARTE STAY and IA No.61805/2023-CONDONATION OF DELAY IN FILING APPEAL )

WITH

C.A. No. 3009/2023 (XVII-A)  
(IA No.75528/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.75529/2023-EX-PARTE STAY and IA No.75526/2023-CONDONATION OF DELAY IN FILING APPEAL)

C.A. No. 3010/2023 (XVII-A)  
(IA No.75937/2023-CONDONATION OF DELAY IN FILING and IA No.75942/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.75939/2023-STAY APPLICATION)

C.A. No. 3011/2023 (XVII-A)  
(IA No.73373/2023-CONDONATION OF DELAY IN FILING and IA No.73374/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.73375/2023-STAY APPLICATION)

Date : 21-04-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

**HON'BLE MR. JUSTICE DIPANKAR DATTA**

**For Petitioner(s)** Mr. Balbir Singh, A.S.G.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. Naman Tondan, Adv.  
Mr. Rajan Kumar Choursia, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Akshat Singh, Adv.  
Ms. Dachita Shahi, Adv.  
Mr. Siddharth Sinha, Adv.  
Mr. Shetty Uday Kumar Sagar, Adv.

**For Respondent(s)**

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

**The appeals are dismissed in terms of the signed order.**

**Pending applications, if any, are disposed of.**

**(HARSHITA UPPAL)  
SENIOR PERSONAL ASSISTANT**

**(Signed order is placed on the file)**

**(MATHEW ABRAHAM)  
COURT MASTER (NSH)**