

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4906 OF 2021  
(Arising from Diary No.6017 OF 2019)

COMMISSIONER OF CUSTOMS (IMPORT)

APPELLANT(S)

VERSUS

M/S. ATLAS MERCANTILE PVT. LTD.

RESPONDENT(S)

O R D E R

1. Delay condoned.

2. In view of Circular No. 17/2019 (F.No.279/Misc.142/2007-ITJ(Pt.) dated 8<sup>th</sup> August, 2019 issued by the Department of Revenue, Ministry of Finance, no interference is warranted in this appeal due to low tax effect.

3. Accordingly, the civil appeal is disposed of leaving the questions of law open.

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

....., J.  
(A.M. KHANWILKAR)

....., J.  
(SANJIV KHANNA)

NEW DELHI  
AUGUST 19, 2021.



ITEM NO.48                      Court 3 (Video Conferencing)                      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(s). 10815-10819/2014

COMMISSIONER OF SERVICE TAX III MUMBAI                      Appellant(s)

VERSUS

M/S VODAFONE INDIA LTD                      Respondent(s)

IA No. 27676/2017 - I/A FOR DETAGGING THE APPEAL  
IA No. 27676/2017 - INTERLOCUTARY APPLICATION)

WITH

Diary No(s). 38417/2019 (XVII-A)  
IA No. 171035/2019 - CONDONATION OF DELAY IN FILING  
IA No. 171037/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT  
IA No. 171036/2019 - STAY APPLICATION)

C.A. No. 1440/2019 (XVII-A)  
IA No. 13851/2019 - EX-PARTE STAY)

SLP(C) No. 7147/2019 (IX)  
IA No. 37081/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Diary No(s). 6017/2019 (XVII-A)  
IA No. 39220/2019 - CONDONATION OF DELAY IN FILING  
IA No. 39221/2019 - EX-PARTE STAY)

SLP(C) No. 10281/2019 (IX)  
(FOR ADMISSION and I.R. and IA No.56467/2019-CONDONATION OF DELAY  
IN FILING and IA No.56468/2019-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

C.A. No. 4007/2019 (XVII-A)  
IA No. 55518/2019 - STAY APPLICATION)

C.A. No. 3240-3241/2015 (III)

C.A. No. 5980-5995/2015 (III)

C.A. No. 5307/2015 (XVII-A)

C.A. No. 2402-2403/2016 (XVII-A)

C.A. No. 571-572/2016 (XVII-A)

C.A. No. 6092/2017 (III-A)

**C.A. No. 9152/2017 (XVII-A)**

**C.A. No. 10629/2017 (III)**

**SLP(C) No. 16590/2018 (IX)**

**Diary No(s). 16923/2018 (XVII-A)  
(IA No.80131/2018-CONDONATION OF DELAY IN FILING and IA  
No.80145/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
and IA No.80146/2018-STAY APPLICATION)**

**C.A. No. 8045-8046/2018 (XVII-A)  
(FOR ADMISSION and IA No.102566/2018-STAY APPLICATION and IA  
No.102565/2018-CONDONATION OF DELAY IN FILING APPEAL)**

**C.A. No. 9139-9140/2018 (XVII-A)  
( IA No.117857/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT and IA No.117855/2018-STAY APPLICATION and IA  
No.117853/2018-CONDONATION OF DELAY IN FILING APPEAL)**

**C.A. No. 10071/2018 (XVII-A)  
(FOR ADMISSION and I.R. and IA No.126679/2018-CONDONATION OF DELAY  
IN FILING and IA No.126687/2018-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT and IA No.126684/2018-STAY APPLICATION)**

**SLP(C) No. 21334/2019 (IX)**

**C.A. No. 4959/2019 (XVII-A)  
( IA No.71612/2019-CONDONATION OF DELAY IN FILING and IA  
No.71614/2019-EX-PARTE STAY)**

**C.A. No. 7483/2019 (XVII-A)  
( IA No.122775/2019-CONDONATION OF DELAY IN FILING and IA  
No.122779/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
and IA No.122778/2019-STAY APPLICATION)**

**C.A. No. 7155/2019 (XVII-A)  
(FOR ADMISSION and IA No.131123/2019-EX-PARTE STAY and IA  
No.131122/2019-CONDONATION OF DELAY IN FILING APPEAL)**

**Diary No(s). 40710/2019 (XVII-A)  
( IA No.185365/2019-CONDONATION OF DELAY IN FILING and IA  
No.185366/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT  
and IA No.185367/2019-STAY APPLICATION)**

**Diary No(s). 44910/2019 (XVII-A)  
( IA No.5855/2020-CONDONATION OF DELAY IN FILING and IA  
No.5857/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and  
IA No.5856/2020-EX-PARTE STAY)**

**C.A. No. 2634/2020 (XVII-A)  
( IA No.42147/2020-CONDONATION OF DELAY IN FILING and IA**

No.42149/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.42148/2020-EX-PARTE STAY)

C.A. No. 3546-3549/2020 (XVII-A)  
( IA No.74417/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.74416/2020-EX-PARTE STAY and IA No.74415/2020-CONDONATION OF DELAY IN FILING APPEAL)

SLP(C) No. 10648/2017 (XIV)  
(IA No. 120253/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 5299/2018 (IX)  
(IA No.19095/2018-CONDONATION OF DELAY IN FILING)

SLP(C) No. 25413-25416/2018 (XIV)

C.A. No. 11313-11314/2018 (XVII-A)  
(IA No.160498/2018-CONDONATION OF DELAY IN FILING and IA No.160504/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.160502/2018-STAY APPLICATION)

Date : 19-08-2021 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR  
HON'BLE MR. JUSTICE SANJIV KHANNA

For Parties

Mr. Vikramjit Banerji, ASG  
Mr. Mukesh Kumar Maroria, AOR  
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Mr. B. V. Balaram Das, AOR

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Ms. Neelam Sharma, Adv.  
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Mr. Mayank Nagi, Adv.

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Mr. Dharnendra Kumar Rana, Adv.  
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Mr. Vinayak Mathur, Adv.  
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Ms. Anupama Ngangom, Adv.  
Mr. Karun Sharma, Adv.

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Mr. Kumar Visalaksh, Adv.  
Mr. Udit Jain, Adv.  
Mr. Archit Gupta, Adv.  
Mr. M.P. Devanath, AOR  
Mr. Mahfooz Ahsan Nazki, AOR

Mr. Harish Bindhumadhavan, Adv.  
Mr. T. V. S. Raghavendra Sreyas, AOR  
Mr. Siddharth Vasudev, Adv.  
Ms. Gayatri Gulati, Adv.

Mr. Tushar Jarwal, Adv.  
Mr. Rahul Sateerja, Adv.  
Mr. Anish Kapur, Adv.  
Mr. Deepak Thackur, Adv.  
Mr. Kunal Dutt, Adv.  
Ms. B. Vijayalakshmi Menon, AOR

Mr. Sujit Gosh, Adv.  
Ms. Mannat Waraich, Adv.  
Mr. Nikilesh Ramachandran, AOR

Mr. Parthiv K. Goswami, Adv.  
Ms. Diksha Rai, AOR  
Mr. Wattan Sharma, Adv.  
Mr. Prateek Bhardwaj, Adv.

Mr. Naresh Kumar, AOR

Mr. Punit Dutt Tyagi, AOR

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

Diary No.6017 and C.A. No.9139/2018

Delay condoned.

The appeals are disposed of in terms of the signed orders.

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

Rest of the matters

Mr. Vikramjit Banerjee, learned Additional Solicitor General, prays for time to prepare a chart indicating points involved in the concerned cases and to prepare group of cases accordingly.

As prayed, list the matters on 08.09.2021(NMD).

(NEETU KHAJURIA)  
COURT MASTER

(VIDYA NEGI)  
COURT MASTER

(Signed orders in Diary No.6017 and

**C.A. No.9139/2018 are placed on the file.)**