

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

**CIVIL APPEAL NO(S) . OF 2026
@ DIARY NO(S) .41473/2026**

COMMISSIONER OF CUSTOMS

APPELLANT

VERSUS

M/S GOOD LUCK SYNDICATE

RESPONDENT

O R D E R

- 1.** Delay in filing and refiling is condoned.
- 2.** Having heard the learned counsel appearing for the appellant and having regard to the tax effect being less than monetary limit prescribed under the extant circulars, we are not inclined to entertain this appeal. Hence, Civil Appeals stand dismissed. However, we make it clear that the question of law with regard to classification is kept open.
- 3.** Pending application(s), if any, shall stand disposed of.

.....J.
(ARAVIND KUMAR)

Signature Not Verified
Digitally signed by
NEHA GUPTA
Date: 2026.10.27
17:06:19 IST
Reason:

.....J.
(VIPUL M. PANCHOLI)

**NEW DELHI;
OCTOBER 26, 2026.**

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).41473/2026

[Arising out of impugned final judgment and order dated 12-02-2026 in CA No.40051/2016 12-02-2026 in CA No.40052/2016 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S GOOD LUCK SYNDICATE

Respondent(s)

IA No. 319659/2026 - CONDONATION OF DELAY IN FILING

IA No. 319661/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 319657/2026 - EX-PARTE STAY

Date : 26-10-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V C Bharathi, Adv.
Mr. Kartikey Agarwal, Adv.
Mr. Digvijay Dam, Adv.
Mr. Avtar Singh Deo, Adv.

For Respondent(s) :

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

Delay in filing and refiling is condoned.

Civil Appeals are dismissed in terms of the signed order placed on the file.

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

(NEHA GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)