

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ OF 2026  
(@ DIARY NO. 41487/2026)

THE PRINCIPAL COMMISSIONER OF  
CUSTOMS

..... APPELLANT(S)

VERSUS

M/S. DELL INTERNATIONAL SERVICES  
INDIA PRIVATE LIMITED

..... RESPONDENT(S)

O R D E R

1. Delay condoned.
2. However, we find no grounds made out to interfere with the impugned judgment dated 17.03.2026 passed by the Customs, Excise & Service Tax Appellate Tribunal, Chennai, in Customs Appeal No. 40646/2023. The appeal is, accordingly, dismissed.

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

.....J.  
(SANJAY KUMAR)

.....J.  
(SANJEEV SACHDEVA)

NEW DELHI;  
OCTOBER 09, 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. 41487/2026

[Arising out of impugned final judgment and order dated 17-03-2026 in CA No. 40646/2023 passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench]

THE PRINCIPAL COMMISSIONER OF  
CUSTOMS

..... APPELLANT(S)

VERSUS

M/S. DELL INTERNATIONAL SERVICES  
INDIA PRIVATE LIMITED

..... RESPONDENT(S)

(IA No. 222862/2026 - CONDONATION OF DELAY IN FILING and IA No. 222861/2026 - STAY APPLICATION)

Date : 09-10-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR  
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Appellant(s) :

Mr. N. Venkataraman, A.S.G. (N/P)  
Mr. Gurmeet Singh Makker, AOR  
Mr. V.C. Bharathi, Adv.  
Mr. D.S. Parmer, Adv.  
Mr. Yogya Rajpurohit, Adv.  
Mr. Kunal Yadav, Adv.  
Mrs. Priyanka Terdal, Adv.

For Respondent(s) :

Mr. V. Lakshmikumaran, Sr. Adv.  
Ms. Nitum Jain, Adv.  
Ms. Neha Choudhary, Adv.  
Mr. L. Badri Narayanan, Adv.  
Ms. Medha Sinha, Adv.  
Mr. Swastik Mishra, Adv.  
Ms. Anany Gupta, Adv.  
Mr. Yashovardhan Singh, Adv.  
Mr. Adithya Nair, Adv.  
Mr. Santhanam Gopalan D., Adv.  
Ms. Charanya Lakshmikumaran- 2735, AOR

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

Delay condoned.

The appeal is dismissed, in terms of the signed order.

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

(DEEPAK GUGLANI)  
DEPUTY REGISTRAR

(PREETI SAXENA)  
COURT MASTER (NSH)

(signed order is placed on the file)