

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. /2026
[@ CIVIL APPEAL DIARY NO.30003/2026]

COMMISSIONER OF CUSTOMS (IMPORTS)

APPELLANT(S)

VERSUS

M/S SANDOR MEDICAIDS PVT. LTD.

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. We have heard learned counsel for the parties and have perused the impugned order.
3. We do not find any error in the view taken by the Customs, Excise & Service Tax Appellate Tribunal. Consequently, the appeal is dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J
[MANOJ MISRA]

.....J
[VIJAY BISHNOI]

NEW DELHI
JULY 13, 2026

ITEM NO.18

COURT NO.11

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL DIARY NO(S). 30003/2026

[Arising out of impugned final judgment and order dated 24-12-2025 in CUSA No. 87320/2024 24-12-2025 in CUSA No. 87321/2024 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CUSTOMS (IMPORTS)

Appellant(s)

VERSUS

M/S SANDOR MEDICAIDS PVT. LTD.

Respondent(s)

IA No. 189526/2026 - CONDONATION OF DELAY IN FILING, IA No. 189525/2026 - STAY APPLICATION

Date : 13-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Vaibhav Dwivedi, Adv.
Mr. Pushkar Sharma, Adv.
Mr. Ishaan Sharma, Adv.
Mrs. Ritu Reniwal, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The appeal is dismissed in terms of the signed order which is placed on the file.
3. Pending application(s), if any, shall stand disposed of.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)