

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

CIVIL APPEAL DIARY NO.26176/2026

COMMISSIONER SERVICE TAX

APPELLANT

VERSUS

M/S KONARK EXIM PVT. LTD.

RESPONDENT

ORDER

1. The appeal is barred by 970 days delay.
2. We have looked into the application for condonation of delay. Cause shown is absolutely insufficient.
3. The application for condonation of delay stands rejected.
4. The civil appeal stands dismissed as time barred.

.....J
(DIPANKAR DATTA)

.....J
(SHEEL NAGU)

**NEW DELHI;
JULY 15, 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). 26176/2026

[Arising out of impugned final judgment and order dated 03-07-2023 in STA No.52113/2014, 03-07-2023 in STA No.52114/2014 & 03-07-2023 in STA No.52142/2014 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER SERVICE TAX

Petitioner

VERSUS

M/S KONARK EXIM PVT. LTD.

Respondent

I.A. No.168798/2026-CONDONATION OF DELAY IN FILING

I.A. No.168792/2026-STAY APPLICATION

Date : 15-07-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA

HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Amit Sharma B, Adv.
Mr. Digvijay Dam, Adv.
Mr. Vaishnav Kirti Singh, Adv.

For Respondent(s) : Mr. Prakash Shah, Sr. Adv.
Dr. G. K. Sarkar, Adv.
Ms. Malabika Sarkar, Adv.
Mr. Prashant Srivastav, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Anirudh Jamwal, Adv.
Mr. Aditya Bajaj, Adv.
Ms. Kenisha Savla, Adv.
M/S MPS Legal, AOR

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

1. The civil appeal stands dismissed as time barred in terms of the signed order.

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

(RASHMI DHYANI PANT)
ASTT. REGISTRAR-cum-PS

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)

(signed order is placed on the file)