

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S)..... OF 2026
(@Diary No. 35453/2026)

PRINCIPAL COMMISSIONER OF CUSTOMS ICD
PATPARGANJ

APPELLANT(S)

VERSUS

M/S SAHI TRADING COMPANY

RESPONDENT(S)

O R D E R

1. There is an inordinate delay in filing the appeals which has not been satisfactorily explained.
2. We find no good ground to interfere with the impugned order(s) passed by the Customs, Excise & Service Tax Appellate Tribunal, Principal Bench, New Delhi.
3. The appeals are, therefore, dismissed on the ground of delay as well as merits.
4. Pending application(s), if any, stands disposed of.

..... J.
[J.B. PARDIWALA]

..... J.
[K. VINOD CHANDRAN]

New Delhi
05th August, 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). 35453/2026

[Arising out of impugned final judgment and order dated 01-07-2024 in CUSA No. 52255/2019 01-07-2024 in C No. 52470/2019 01-07-2024 in C No. 52471/2019 01-07-2024 in C No. 52472/2019 01-07-2024 in C No. 52473/2019 01-07-2024 in C No. 52474/2019 01-07-2024 in C No. 52475/2019 01-07-2024 in C No. 52476/2019 01-07-2024 in C No. 52479/2019 01-07-2024 in C No. 52481/2019 01-07-2024 in C No. 52482/2019 01-07-2024 in C No. 52483/2019 01-07-2024 in C No. 52894/2019 01-07-2024 in C No. 52895/2019 01-07-2024 in C No. 52896/2019 01-07-2024 in C No. 52897/2019 01-07-2024 in C No. 52898/2019 01-07-2024 in C No. 52899/2019 01-07-2024 in C No. 52900/2019 01-07-2024 in C No. 52901/2019 01-07-2024 in C No. 52902/2019 01-07-2024 in C No. 52903/2019 01-07-2024 in C No. 52904/2019 01-07-2024 in C No. 52905/2019 09-12-2025 in MO No. 51170/2025 passed by the Custom Excise Service Tax Appellate Tribunal]

PRINCIPAL COMMISSIONER OF CUSTOMS ICD

Appellant(s)

VERSUS

M/S SAHI TRADING COMPANY

Respondent(s)

IA No. 205127/2026 - CONDONATION OF DELAY IN FILING

IA No. 208156/2026 - STAY APPLICATION

Date : 05-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Udia Khanna, Adv.
Mr. Padmesh Mishra, Adv.
Ms. Vijay Lakshmi, Adv.

For Respondent(s) :

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

1. The appeals are dismissed on the ground of delay as well as merits in terms of the signed order.
2. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)