

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No(s).6533-6560/2026

[@DIARY No. 15126/2026]

PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)

APPELLANT(s)

VERSUS

M/S ITC LIMITED

RESPONDENT(s)

O R D E R

1. Delay condoned.

2. The learned counsel for the appellant fairly states that the Customs Excise Service Tax Appellate Tribunal (CESTAT) while passing the impugned order, *inter alia*, relied on its earlier decision in M/s. Viraj Profiles Ltd. v. Commissioner of Customs (Preventive) Mumbai, which has been upheld by this Court *vide* order dated 01.04.2024, reported as "*Commissioner of Customs (Preventive), Mumbai vs. Viraj Profiles Ltd.*" 2024 (388) E.L.T. 673 (SC) :2024 SCC OnLine SC 3670, and therefore, the issue stands settled against the Revenue.

3. In view of the above, the appeals are dismissed.

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

..... J.
[MANOJ MISRA]

..... J.
[MANMOHAN]

NEW DELHI;
24TH APRIL, 2026.

ITEM NO.27

COURT NO.14

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 No(s).6533-6560/2026

PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)

Appellant(s)

VERSUS

M/S ITC LIMITED

Respondent(s)

IA No. 106542/2026 - CONDONATION OF DELAY IN FILING

IA No. 106554/2026 - EX-PARTE STAY

Date : 24-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Appellant(s) :

Mr. N. Venkataraman, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Mr. V.C. Bharathi, Adv.

Mr. Ishaan Sharma, Adv.

Mr. Varad A Kilor, Adv.

Ms. Snehashish Mukherjee, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The appeals are dismissed in terms of the signed order.
3. Pending application(s), if any, shall stand disposed of.

(HARPREET KAUR)
 COURT MASTER (SH)

(SAPNA BANSAL)
 COURT MASTER (NSH)

(Signed order is placed on the file)

ITEM NO.27

COURT NO.14

SECTION XVII-A

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 No(s).6533-6560/2026

PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)

Appellant(s)

VERSUS

M/S ITC LIMITED

Respondent(s)

IA No. 106542/2026 - CONDONATION OF DELAY IN FILING

IA No. 106554/2026 - EX-PARTE STAY

Date : 24-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Appellant(s) :

Mr. N. Venkataraman, A.S.G.

Mr. Gurmeet Singh Makker, AOR

Mr. V.C. Bharathi, Adv.

Mr. Ishaan Sharma, Adv.

Mr. Varad A Kilor, Adv.

Ms. Snehashish Mukherjee, 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.
3. Pending application(s), if any, shall stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(SAPNA BANSAL)
COURT MASTER (NSH)

(Signed order is placed on the file)