

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. /2026
[@ CIVIL APPEAL DIARY NO(S). 50022/2026)

COMMISSIONER OF CUSTOMS, ICD PATPARGANJ Appellant(s)

VERSUS

M/S NAMO ALLOYS PVT. LTD. Respondent(s)

O R D E R

1. These appeals having a low tax effect, as per Circular issued by Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India, are delayed by 315 days for which there is no satisfactory explanation.

2. In such circumstances, we deem it appropriate to dismiss the appeals both on the ground of low tax effect and delay.

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

.....J
[MANOJ MISRA]

.....J
[VIJAY BISHNOI]

New Delhi
September 28, 2026

ITEM NO.21

COURT NO.10

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). 50022/2026

[Arising out of impugned final judgment and order dated 07-08-2025 in CA No. 60433/2025 07-08-2025 in CA No. 60434/2025 07-08-2025 in CA No. 60435/2025 07-08-2025 in CA No. 60436/2025 07-08-2025 in CA No. 60437/2025 07-08-2025 in CA No. 60438/2025 07-08-2025 in CA No. 60439/2025 07-08-2025 in CA No. 60440/2025 07-08-2025 in CA No. 60441/2025 07-08-2025 in CA No. 60442/2025 07-08-2025 in CA No. 60443/2025 07-08-2025 in CA No. 60444/2025 07-08-2025 in CA No. 60445/2025 07-08-2025 in CA No. 60446/2025 07-08-2025 in CA No. 60447/2025 07-08-2025 in CA No. 60448/2025 07-08-2025 in CA No. 60449/2025 07-08-2025 in CA No. 60450/2025 07-08-2025 in CA No. 60451/2025 07-08-2025 in CA No. 60452/2025 07-08-2025 in CA No. 60453/2025 07-08-2025 in CA No. 60454/2025 07-08-2025 in CA No. 60455/2025 07-08-2025 in CA No. 60456/2025 07-08-2025 in CA No. 60457/2025 07-08-2025 in CA No. 60458/2025 07-08-2025 in CA No. 60459/2025 07-08-2025 in CA No. 60460/2025 07-08-2025 in CA No. 60461/2025 07-08-2025 in CA No. 60462/2025 07-08-2025 in CA No. 60463/2025 07-08-2025 in CA No. 60464/2025 07-08-2025 in CA No. 60465/2025 07-08-2025 in CA No. 60466/2025 07-08-2025 in CA No. 60467/2025 07-08-2025 in CA No. 60468/2025 07-08-2025 in CA No. 60469/2025 07-08-2025 in CA No. 60470/2025 07-08-2025 in CA No. 60471/2025 07-08-2025 in CA No. 60472/2025 07-08-2025 in CA No. 60473/2025 07-08-2025 in CA No. 60474/2025 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

COMMISSIONER OF CUSTOMS ICD PATPARGANJ

Appellant(s)

VERSUS

M/S NAMO ALLOYS PVT. LTD.

Respondent(s)

IA No. 278475/2026 - CONDONATION OF DELAY IN FILING, IA No. 278474/2026 - STAY APPLICATION

Date : 28-09-2026 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 Venkatarman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V C Bharathi, Adv.
Mrs. Mrigna Shekhar, Adv.
Mr. Kartikeya Agarwal, Adv.
Mr. Ajay Kumar Pandey, Adv.

For Respondent(s)

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

- 1. The appeals are dismissed in terms of the signed order which is placed on the file.**
- 2. Pending application(s), if any, shall stand disposed of.**

**(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS**

**(SAPNA BANSAL)
COURT MASTER (NSH)**