

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). _____ OF 2026
(Arising from Diary No(s). 23466/2026)

COMMISSIONER OF CUSTOMS (PORT)

APPELLANT(S)

VERSUS

M/S. AQUAPHARM CHEMICAL LIMITED

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. Heard Mr. V. C. Bharathi learned counsel for the appellant(s) and Mr. Kavim Gulati, learned Senior Counsel appearing on caveat for the respondent(s).
3. On the peculiar facts of the case, we are not inclined to interfere with the impugned judgment/order(s) dated 10.07.2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata.
4. However, the question of law, if any, is kept open for decision in an appropriate case.
5. The appeal(s) is/are dismissed in the above terms.
6. Pending application(s), if any, shall stand disposed of.

..... J.
[K.V. VISWANATHAN]

Signature Not Verified
Digitally signed by
NIRMALA NEGI
Date: 2026.10.01
17:43:27 IST
Reason: 

..... J.
[ARUN PALLI]

NEW DELHI;
SEPTEMBER 25, 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). 23466/2026

[Arising out of impugned judgment and order dated 10-07-2025 in FO No. 76879/2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata]

COMMISSIONER OF CUSTOMS (PORT)

Petitioner(s)

VERSUS

M/S. AQUAPHARM CHEMICAL LIMITED

Respondent(s)

IA No. 134030/2026 - CONDONATION OF DELAY IN FILING, IA No. 134029/2026 - STAY APPLICATION

Date : 25-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ARUN PALLI

For Petitioner(s) Mr. N Venkataraman, A.S.G. (NP)
Mr. V.C.Bharthi, Adv.
Mr. Gurmeet Singh Makker, AOR
Mrs. Vidushi Pandey, Adv.
Ms. Medha Pushkarna, Adv.
Ms. Priyanka Terdal, Adv.
Mr. H K Naik, Adv.
Mr. Prashant Singh Ii, Adv.

For Respondent(s) Mr. Kavin Gulati, Sr. Adv.
Mr. Aakash Bajaj, Adv.
Mr. Jay Vohra, Adv.
Ms. Prerona Banerjee, Adv.
M/s Khaitan & Co., AOR

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

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

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(NIKITA SINGH)
COURT MASTER (NSH)