

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.12180/2026(@Diary No.33394/2026)

COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA Petitioner(s)

VERSUS

M/S STEEL AUTHORITY OF INDIA LIMITED Respondent(s)

O R D E R

1. Delay condoned.
2. Having heard the learned counsel appearing for the parties and having gone through the materials on record, we are of the view that no error not to speak of any error of law could be said to have been committed by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata in dismissing the appeal preferred by the appellant - Revenue.
3. The Appeal is, accordingly, dismissed.
4. Pending applications, if any, also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(K. VINOD CHANDRAN)

NEW DELHI;
3RD SEPTEMBER, 2026.

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.33394/2026

[Arising out of impugned final judgment and order dated 24-11-2025 in CA No. 75123/2023 passed by the Customs Excise and Service Tax Appellate Tribunal, Kolkata]

COMMISSIONER OF CUSTOMS (PREVENTIVE) KOLKATA	Petitioner(s)
VERSUS	
M/S STEEL AUTHORITY OF INDIA LIMITED	Respondent(s)

(IA No. 182763/2026 - CONDONATION OF DELAY IN FILING APPEAL AND
IA No. 182762/2026 - STAY APPLICATION)

Date : 03-09-2026 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. Ajay Sharma, Adv.
Mr. Vaibhav Dwivedi, Adv.
Mrs. Priyanka Terdal, Adv.
Mr. V C Bharathi, Adv.
Mr. Gurmeet Singh Makker, AOR

For Respondent (s) :

Ms. Charanya Lakshmikumaran, AOR
Mr. L Badri Narayanan, Adv.
Ms. Neha Choudhary, Adv.
Ms. Medha Sinha, Adv.
Ms. Nitum Jain, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashovardhan Singh, Adv.
Mr. Adithya Nair, Adv.
Ms. Ananya Gupta, Adv.

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 applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)