

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No.7793/2012

COMMR.OF CUSTOMS CHENNAI

Appellant(s)

VERSUS

M/S CDR HEALTH CARE LTD.

Respondent(s)

O R D E R

1. At the outset, Ms. Nisha Bagchi, the learned Senior counsel appearing for the appellant - Revenue submits that this appeal can be dismissed on low tax effect.

2. In view of the aforesaid, the appeal is dismissed on the ground of low tax effect.

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

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

NEW DELHI;
6TH AUGUST, 2026

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSCivil Appeal No.7793/2012

COMMR.OF CUSTOMS CHENNAI

Appellant(s)

VERSUS

M/S CDR HEALTH CARE LTD.

Respondent(s)

Date : 06-08-2026 This appeal was called on for hearing today.

CORAM :

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

For Appellant(s) :

Mrs. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Chirag Madan, Adv.
Mrs. Rekha Pandey, Adv.
Mr. Aman Mehta, Adv.

For Respondent(s) :

Ms. Charanya Lakshmikumaran, Adv.
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashavardhan Singh, Adv.
Ms. Ananya Gupta, Adv.
Mr. Adithya Nayar, Adv.
Mr. R. Parthasarathy, AORUPON hearing the counsel the Court made the following
O R D E R

1. The appeal is dismissed on the ground of low tax effect, in terms of the signed order.
2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)