

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No. _____ of 2026
(@ Diary No. 41470 of 2026)

COMMISSIONER OF CUSTOMS (PORT) KOLKATA

APPELLANT(S)

VERSUS

M/S KEC INTERNATIONAL LIMITED

RESPONDENT(S)

ORDER

1. We have heard learned counsel for the parties.
2. Delay condoned.
3. We find that this Court had dismissed an identical Civil Appeal, being Civil Appeal Diary No.32777 of 2025 (Commissioner of Customs, Chennai II versus Kalpataru Power Transmission Ltd.). Following the same, we dismiss the present Civil Appeal as well.
4. Pending application(s), if any, shall stand disposed of.

.....J.
[UJJAL BHUYAN]

.....J.
[ATUL S. CHANDURKAR]

NEW DELHI;
17th SEPTEMBER, 2026.
AK

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). 41470/2026

[Arising out of impugned final judgment and order dated 20-01-2026 in CUSTA No. 75518/2023 passed by the Customs Excise and Service Tax Appellate Tribunal, Kolkata]

COMMISSIONER OF CUSTOMS (PORT) KOLKATA

Petitioner(s)

VERSUS

M/S KEC INTERNATIONAL LIMITED

Respondent(s)

(IA No. 250923/2026 - CONDONATION OF DELAY IN FILING
IA No. 250948/2026 - EX-PARTE STAY)

Date : 17-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s): Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Rajat Vaishnav, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Rajan Kumar Chourasia, Adv.
Mr. Sanjay Kumar Tyagi, Adv.

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

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

1. Delay condoned.
2. The Civil Appeal is dismissed in terms of the signed order placed on the file.

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

(ABHINAV KUMAR)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)