

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. _____ OF 2026
@ CIVIL APPEAL DIARY NO(S).24759/2026

COMMISSIONER OF CUSTOMS

APPELLANT(S)

VERSUS

A1 UDAI EXIM LLP ETC.

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. Heard learned counsel for the appellant.
3. Upon consideration of submission and perusal of materials available on record, we do not find any error in the view taken by Customs, Excise and Service Tax Appellate Tribunal (CESTAT). Accordingly, the appeal(s) are dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J
[MANOJ MISRA]

.....J
[MANMOHAN]

New Delhi;
May 26, 2026

ITEM NO.16

COURT NO.14

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). 24759/2026

[Arising out of impugned final judgment and order dated 08-01-2026 in CA No. 87328/2025 08-01-2026 in CA No.87329/2025 08-01-2026 in CA No. 87330/2025 08-01-2026 in CA No. 87331/2025 passed by the Custom Excise Service Tax Apellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CUSTOMS

APPELLANT(S)

VERSUS

A1 UDAI EXIM LLP ETC.

RESPONDENT(S)

FOR ADMISSION

(IA No.158028/2026 - CONDONATION OF DELAY IN FILING APPEAL
IA No.158021/2026 - EX-PARTE STAY)

Date : 26-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :Mr. N.Venkataraman, A.S.G. (NP)
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. Uday Khanna, Adv.
Mrs. Tusharika Sharma, Adv.

For Respondent(s) :

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

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

(JAGDISH KUMAR)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)