

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. _____/2026
[@ DIARY NO.35455/2026]

THE COMMISSIONER OF CUSTOMS ICD
PATPARGANJ AND OTHER ICDS

APPELLANT(S)

VERSUS

M/S HANUMAN PRASAD AND SONS

RESPONDENT(S)

CIVIL APPEAL NOS. _____/2026
[@ DIARY NO.36969/2026]

O R D E R

1. These appeals are reported to be beyond time by 684 and 661 days respectively. Besides the amount involved is below the threshold specified in Circular dated 2nd November, 2023 issued by Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India. In such circumstances, we do not deem it appropriate to entertain these appeals. Besides there is no satisfactory explanation for the delay.

2. The delay condonation application is, therefore, rejected.

3. The appeals are dismissed on the ground of delay.

..... J
[MANOJ MISRA]

..... J
[VIJAY BISHNOI]

New Delhi;
August 7, 2026

ITEM NO.15 + 59

COURT NO.11

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). 35455/2026

[Arising out of impugned final judgment and order dated 22-05-2024 in CA No. 60291/2020 22-05-2024 in CA No. 60292/2020 22-05-2024 in CA No. 60293/2020 22-05-2024 in CA No. 60294/2020 22-05-2024 in CA No. 60295/2020 22-05-2024 in CA No. 60296/2020 22-05-2024 in CA No. 60297/2020 22-05-2024 in CA No. 60298/2020 22-05-2024 in CA No. 60299/2020 22-05-2024 in CA No. 60300/2020 22-05-2024 in CA No. 60301/2020 22-05-2024 in CA No. 60290/2020 22-05-2024 in CA No. 60016/2021 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

THE COMMISSIONER OF CUSTOMS ICD
PATPARGANJ AND OTHER ICDS

Appellant(s)

VERSUS

M/S HANUMAN PRASAD AND SONS

Respondent(s)

IA No. 217062/2026 - CONDONATION OF DELAY IN FILING, IA No. 217060/2026 - EX-PARTE STAY

CIVIL APPEAL Diary No(s). 36969/2026 (Item 59)

IA No. 226325/2026 - CONDONATION OF DELAY IN FILING
IA No. 226331/2026 - CONDONATION OF DELAY IN REFILING /
CURING THE DEFECTS
IA No. 226327/2026 - EX-PARTE STAY
Date : 07-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :

Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR

Mr. V C Bharathi, Adv.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Varad Kilor, Adv.
Mr. Nitesh Srivastava, Adv.

Mr. Gurmeet Singh Makker, AOR (Item 59)

For Respondent(s) :

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

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

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)