ITEM NO.33 COURT NO.5 SECTION XVII

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. 65713/2026

[Arising out of impugned final judgment and order dated 23-06-2026 in CA No. 238/2011 passed by the Central Excise Service Tax Appelate Tribunal]

COMMISSIONER OF CUSTOMS **Petitioner(s)**

VERSUS

M/S. HMD EXIM PVT LTD **Respondent(s)**

IA No. 346096/2026 - CONDONATION OF DELAY IN FILING
IA No. 346098/2026 - STAY APPLICATION

Date : 20-11-2026 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. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mrs. Nisha Bagchi, Sr. Adv.
Mr. Nupur Sharma, Adv.
Mrs. Rukhmini Bobde, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Arkaj Kumar, Adv.
Mr. Aditya Manubarwala, Adv.

For Respondent(s) :

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

1. **Delay condoned.**

2. **Issue notice, returnable in four weeks.**

3. **Dasti service, in addition, is permitted.**

Signature Not Verified
Digitally signed by HARPREET KAUR
Date: 2026.11.21 15:00:03 IST
Reason:

(HARPREET KAUR) **(POOJA SHARMA)**
COURT MASTER (SH) **COURT MASTER (NSH)**