

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO. _____/2026
@ DIARY NO.15233/2026**

COMMISSIONER OF CE AND CGST, JAMMU

APPELLANT(S)

VERSUS

M/S FIRST FLEXIPACK CORPORATION ETC.

RESPONDENT(S)

O R D E R

- 1.** Delay in filing and refiling is condoned.
- 2.** We find no grounds to interfere with the impugned order(s) of the Customs, Excise and Service Tax Appellate Tribunal, Chandigarh. Hence, the present Appeals are dismissed.
- 3.** Pending application(s), if any, shall stand disposed of.

.....J.
(ARAVIND KUMAR)

.....J.
(VIPUL M. PANCHOLI)

**NEW DELHI;
AUGUST 03, 2026.**

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).15233/2026

[Arising out of impugned final judgment and order dated 08-10-2025 in EA No.60538/2024 08-10-2025 in EA No.60620/2024 passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Chandigarh]

COMMISSIONER OF CE AND CGST, JAMMU

Petitioner(s)

VERSUS

M/S FIRST FLEXIPACK CORPORATION AND ETC.

Respondent(s)

FOR ADMISSION

IA No. 216045/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 216047/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 216046/2026 - STAY APPLICATION

Date : 03-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Gaurav Arya, Adv.
Mr. Shrirang Verma, Adv.
Mr. Sachin Sharma, Adv.

For Respondent(s) :

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

Delay in filing and refiling is condoned.

Civil Appeals are dismissed in terms of the signed order placed on the file.

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

(NEHA GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)