

ITEM NO.19

COURT NO.10

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). 45084/2026

[Arising out of impugned final judgment and order dated 13-03-2026 in CA No. 28146/2013 passed by the Customs Excise and Service Tax Appellate Tribunal, Circuit Bench Hyderabad]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S SPACE TECHNOLOGIES

Respondent(s)

IA No. 256465/2026 - CONDONATION OF DELAY IN FILING & IA No. 256463/2026 - STAY APPLICATION

Date : 02-09-2026 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. Santosh Kumar Pandey, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. V C Bharathi, Adv.

For Respondent(s) :

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

1. The submission of the learned counsel for the appellant is that the CESTAT (Customs, Excise and Service Tax Appellate Tribunal) while overturning the decision of the Commissioner (Appeals) has failed to take into consideration the Explanatory Notes to Chapter 84 of the HSN which finds mention in paragraph 36 of the order in original dated 26.11.2012.

2. Delay condoned.
3. Issue notice, returnable in six weeks.

(RITIK)
SENIOR PERSONAL ASSISTANT

(SAPNA BANSAL)
COURT MASTER (NSH)