

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 12894/2026
@ Diary No. 50708/2026

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S VSM IMPEX PVT LTD

Respondent(s)

O R D E R

1. Delay condoned.
2. The learned counsel for the appellant fairly states that the tax effect is below the threshold for litigation and similar matter has already been dismissed by this Court *vide* order dated 27.07.2026 in C.A. No. 009417/2026.
3. In view of the above, the appeal is dismissed.
4. Pending application(s), if any, shall stand disposed of.

..... J
[MANOJ MISRA]

..... J
[VIJAY BISHNOI]

New Delhi;
September 16, 2026

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 12894/2026
@ Diary No. 50708/2026

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S VSM IMPEX PVT LTD

Respondent(s)

IA No. 270710/2026 - CONDONATION OF DELAY IN FILING
IA No. 270700/2026 - STAY APPLICATION

Date : 16-09-2026 This matter was called on for hearing today.

CORAM :

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

For Appellant(s) :

Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Harsh Gokhle, Adv.
Mr. A. A. Pandey, Adv.
Mr. Sanjay Kumar Yadav, Adv.

For Respondent(s) :

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

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

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)