

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
(CIVIL APPEAL DIARY NO.10538/2026)

PRINCIPAL COMMISSIONER OF CUSTOMS NCH APPELLANT(S)

VERSUS

FIBERHOME INDIA PRIVATE LIMITED RESPONDENT(S)

O R D E R

1. Delay condoned.
2. We do not find any good ground to entertain this appeal. The civil appeal is, accordingly, dismissed.
3. Pending application(s), if any, shall stand disposed of.

.....J.
(ARAVIND KUMAR)

.....J.
(PRASANNA B. VARALE)

New Delhi;
May 04, 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 Diary No(s). 10538/2026

[Arising out of impugned final judgment and order dated 29-09-2025 in CUSA No. 50153/2024 passed by the Custom Excise Service Tax Appellate Tribunal]

PRINCIPAL COMMISSIONER OF CUSTOMS NCH Petitioner(s)
VERSUS

FIBERHOME INDIA PRIVATE LIMITED Respondent(s)

[IA No. 104704/2026 - CONDONATION OF DELAY IN FILING, IA No. 104694/2026 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS and IA No. 104700/2026 - EX-PARTE STAY]

Date : 04-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) :Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Udai Khanna, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Gaurav Arya, Adv.
Mr. Purnendu Bajpai, Adv.

For Respondent(s) :Mr. Amir Arsiwala, AOR
Mr. Arjun Raghavendra M, Adv.
Mr. Dhaval Deshpande, Adv.
Mr. Aditya Sarin, Adv.
Mr. Vivek Ram, Adv.
Ms. Neha Arya, Adv.

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

1. Delay condoned.
2. Civil Appeal is dismissed in terms of the Signed Order placed on the file.
3. Pending application(s), if any, shall stand disposed of.

(RASHI GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)