

CIVIL APPEAL NO. /2026
CIVIL APPEAL Diary No(s). 35452/2026

Appellant(s)

Respondent (s)

1. Delay in filing and refiling is condoned.
2. The learned counsel for the appellant fairly states that this Court has considered and dismissed a similar matter vide order dated 07.08.2026 passed in Civil Appeal Diary No.35455/2026.
3. In view of the above, the civil appeal is dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J
[VIJAY BISHNOI]

1

ITEM NO.17

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). 35452/2026

[Arising out of impugned final judgment and order dated 25-06-2024 in CA No. 60396/2022 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

SEDNA IMPEX INDIA PVT. LTD.

Respondent(s)

IA No. 273065/2026 - CONDONATION OF DELAY IN FILING, IA No. 273066/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS, IA No. 273050/2026 - STAY APPLICATION

Date : 28-09-2026 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 Venkatarman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V C Bharathi, Adv.
Mrs. Mrigna Shekhar, Adv.
Mr. Kartikeya Agarwal, Adv.
Ms. Neelu Mohan, Adv.

For Respondent(s)

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

1. Delay in filing and refiling is condoned.
2. The appeal is dismissed in terms of the signed order

which is placed on the file.

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

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)