

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

**CIVIL APPEAL NO. _____ OF 2026
[DIARY NO. 61717 OF 2026]**

M/S. SEHER

...APPELLANT

VERSUS

**COMMISSIONER OF CENTRAL EXCISE
AND CGST, DELHI EAST**

...RESPONDENT

ORDER

1. Delay condoned.
2. We are not inclined to interfere with the impugned judgment and order dated 07th July, 2026 passed by the High Court of Delhi in SERTA No.21 of 2026; hence, the civil appeal is dismissed.
3. Pending application(s), if any, shall stand disposed of.

.....J.
(DIPANKAR DATTA)

.....J.
(SHEEL NAGU)

**New Delhi;
October 26, 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). 61717/2026

[Arising out of impugned final judgment and order dated 07-07-2026 in SERTA No.21/2026 passed by the High Court of Delhi at New Delhi]

M/S. SEHER

Petitioner(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE AND CGST, DELHI EAST Respondent(s)

IA No. 314698/2026 - CONDONATION OF DELAY IN FILING

IA No. 314696/2026 - GRANT OF INTERIM RELIEF

Date : 26-10-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) : Mr. Rajat Mittal- 2644, AOR
Mr. S C Kamra, Adv.
Mr. Shivam Kamra, Adv.
Mr. Himanshu Chakrabarty, Adv.
Mr. Priyanshu, Adv.

For Respondent(s) :

Upon hearing the counsel, the Court made the following
O R D E R

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

(SHUBHAM SONI)
COURT MASTER (SH)

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)

(Signed order is placed on the file)