

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No. _____ of 2026
(@ Diary No. 42274/2026)

THE COMMISSIONER OF
CENTRAL EXCISE AND CUSTOMS

APPELLANT(S)

VERSUS

M/S GUJARAT CHEMICAL PORT
TERMINAL COMPANY LTD.

RESPONDENT(S)

ORDER

1. We have heard Mr. S. Dwarkanath, learned Addl. Solicitor General for the appellant.

2. Though Mr. S. Dwarkanath, learned Addl. Solicitor General has sought to explain the inordinate delay of 6752 days in filing the Civil Appeal by stating that appellant had moved the High Court assailing the order of the Customs, Excise & Service Tax Appellate Tribunal, Ahmedabad (for short, 'CESTAT) on misconception that since the dispute pertains to classification, the jurisdictional High Court would have the jurisdiction to entertain the appeal. However, High Court has clarified that the appeal would lie before this Court under Section 35L of the Central Excise Act, 1944.

3. We have perused the impugned order.

4. We do not find any good ground to either condone

the delay or to entertain the Civil Appeal on merits.

5. Accordingly, the Civil Appeal is dismissed.

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

.....J.

[UJJAL BHUYAN]

.....J.

[ATUL S. CHANDURKAR]

NEW DELHI;
25th AUGUST, 2026.
AK

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). 42274/2026

[Arising out of impugned final judgment and order dated 22-11-2007 in ST No. 74/2004 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad]

THE COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS Petitioner(s)

VERSUS

M/S GUJARAT CHEMICAL PORT TERMINAL COMPANY LTD. Respondent(s)

(IA No. 236246/2026 - CONDONATION OF DELAY IN FILING
IA No. 236244/2026 - STAY APPLICATION)

Date : 25-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s): Mr. S. Dwarkanath, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Karan Lahiri, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Vikas Sharma, Adv.
Mr. Gaurang Bhushan, Adv.
Ms. Parthiv Ahuja, Adv.

For Respondent(s):

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

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

(ABHINAV KUMAR)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)