

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 8104-8141/2026
@ Diary No. 23079/2026

COMMISSIONER OF CUSTOMS ICD PATPARGANJ

Appellant(s)

VERSUS

M/S AKSHAY ALUMINIUM ALLOYS LLP

Respondent(s)

O R D E R

1. Delay condoned.
2. Having regard to the low tax effect in the matter(s), we decline to entertain these appeal(s).
3. However, the question of law, if any, is kept open for adjudication in an appropriate case.
4. The appeal(s) and all pending applications shall stand disposed of.

.....J
[MANOJ MISRA]

.....J
[MANMOHAN]

New Delhi;
May 25, 2026

ITEM NO.15

COURT NO.14

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 No(s). 8104-8141/2026
@ Diary No. 23079/2026

COMMISSIONER OF CUSTOMS ICD PATPARGANJ

Appellant(s)

VERSUS

M/S AKSHAY ALUMINIUM ALLOYS LLP

Respondent(s)

FOR ADMISSION and I.R.

IA No. 153876/2026 - CONDONATION OF DELAY IN FILING

IA No. 153875/2026 - EX-PARTE STAY

Date : 25-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE MANMOHAN

For Appellant(s) :

Mr. N.venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Udit Dediya, Adv.
Mr. Bhuvan Kapoor, Adv.
Mrs. Divya Jyoti Singh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The appeal(s) and all pending applications shall stand disposed of in terms of the signed order placed on the file.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)