IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No. of 2026
(@ Diary No. 64484 of 2026)

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) APPELLANT(S)

VERSUS

M/S INOX DECOR PVT LTD RESPONDENT(S)

ORDER

1. We have heard learned counsel for the appellant.

2. Delay condoned.

3. We have gone through the impugned order passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi.

4. We do not find any good reason to interfere with the same.

5. Accordingly, the Civil Appeal is dismissed.

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

……...J.
[UJJAL BHUYAN]

……...J.
[ATUL S. CHANDURKAR]

Signature Not Verified
Digitally signed by ABHINAV KUMAR
Date: 2026.11.26 09:46:40 IST
Reason:

NEW DELHI;
23rd NOVEMBER, 2026.
AK

ITEM NO.29 COURT NO.12 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). 64484/2026
[Arising out of impugned final judgment and order dated 29.05.2026 in Final Order No.50999/2026 in Customs Appeal No.50541/2021 by Customs, Excise & Service Tax Appellate Tribunal, New Delhi]

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) Appellant(s)

VERSUS

M/S INOX DECOR PVT LTD Respondent(s)

(IA No. 349831/2026 - CONDONATION OF DELAY IN FILING
IA No. 349830/2026 - STAY APPLICATION)

Date : 23-11-2026 This matter was called on for hearing today.

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

For Appellant(s): Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V.C. Bharathi, Adv.
Ms. Niharika Rai, Adv.
Mr. Kartikay Asthana, Adv.
Mr. Harsh Gokhle, Adv.
Mr. Nikhil Aradhe, Adv.

For Respondent(s):

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

1. Delay condoned.

2. The Civil Appeal is dismissed in terms of the signed order placed on the file.

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

(ABHINAV KUMAR)
COURT MASTER (SH)

(POOJA KOHLI)
COURT MASTER (NSH)