

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. 28102/2026

[Arising out of impugned final judgment and order dated 19-12-2025 in CUSTA Nos. 51783/2022 and 51785/2022 passed by the Custom Excise Service Tax Appellate Tribunal]

PRINCIPAL COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S PROFFER IT CONSULTANCY PRIVATE LIMITED

Respondent(s)

(IA No. 156978/2026 - CONDONATION OF DELAY IN FILING and IA No. 156976/2026 - STAY APPLICATION)

Date : 30-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE VIJAY BISHNOI
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Piyush Beriwal, Adv.
Mrs. Smriti Kumari, Adv.
Mr. B K Satija, Adv.

For Respondent(s) : Mr. V Lakshmikumaran, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.
Mr. Yashovardhan Singh, Adv.
Mr. Adithya Nair, Adv.
Ms. Ananya Gupta, Adv.

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

Signature Not Verified
Digitally signed by
KANIKA TAYAL
Date: 2026.09.30
16:02:43 IST
Reason: 

List on 02.11.2026.

(KANIKA TAYAL)
COURT MASTER (SH)

(DIVYA BABBAR)
COURT MASTER (NSH)