ITEM NO.9 COURT NO.5 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). 62933/2026

[Arising out of impugned final judgment and order dated 15-04-2026 in CA No. 20599/2023 passed by the Customs Excise and Service Tax Apellate Tribunal, South Zonal Bench, Bangalore]

COMMISSIONER OF CUSTOMS Petitioner(s)

VERSUS

M/S IBM INDIA PVT LTD Respondent(s)

IA No. 356107/2026 - CONDONATION OF DELAY IN FILING
IA No. 356111/2026 - STAY APPLICATION

Date : 27-11-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. N Venkatarman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V C Bharathi, Adv.
Mr. Yogya Pushkarna, Adv.
Mr. Harsh Gokhle, Adv.
Mr. A A Pandey, Adv.
Mr. Sushant Sagar, Adv.

For Respondent(s) :

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

1. Issue notice on the application seeking condonation of delay as well as on the Special Leave Petition.

2. Tag with Civil Appeal No. 12183 / 2024.

(KAPIL TANDON) (NIDHI WASON)
ASSTT. REGISTRAR-cum-PS ASSISTANT REGISTRAR

Signature Not Verified
Digitally signed by
KAPIL ANAND
Date: 2026.11.27
18:37:35 IST
Reason: