ITEM NO.22 COURT NO.10 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). 36539/2026

[Arising out of impugned final judgment and order dated 09-01-2026 in CA No. 21338/2015 passed by the Customs,Excise and Service Tax Appellate Tribunal Regional Bench at Hyderabad]

M/S MAITHAN ALLOY LIMITED Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF CUSTOMS Respondent(s)

FOR ADMISSION
IA No. 196785/2026 - CONDONATION OF DELAY IN FILING APPEAL
IA No. 196786/2026 - STAY APPLICATION

Date : 20-07-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) Ms. Charanya Lakshmikumaran, AOR

For Respondent(s)

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

1. Delay condoned.

2. The submission of the learned counsel for the appellant is that the issue which arises for consideration by this Court is “whether washing of ore to remove its impurities would amount to treating it as to make it a concentrate?”

3. It is submitted that the aforesaid question is pending consideration of this Court in Civil Appeal (Diary) No(s). 25066/2026 wherein following interim

order was passed:

> **"1. Delay condoned.**
>
> **2. The issue that arises for our consideration in these appeals is: "whether washing of ore to remove its impurities would amount to treating it as to make it a concentrate?"**
>
> **3. The submission of the learned counsel for the appellant(s) is that on identical issue earlier the Tribunal had treated the imported goods as an ore and not a concentrate; whereas, by the impugned order, the same has been treated as a concentrate by placing reliance on explanatory notes of HSN (Harmonized System of Nomenclature). It is submitted that even in the explanatory note in Chapter 26 of HSN, it is stated that for the purposes of headings 26.01 to 26.17, the term 'concentrate' applies to ores which have had part or all of the foreign matter removed by special treatments, either because such foreign matter might hamper subsequent metallurgical operations or with a view to economical transport. It is the case of the appellant(s) that there is no evidence in respect of those special treatments and, therefore, the import ought to have been accepted as an ore.**
>
> **4. Issue notice, returnable in eight weeks.**
>
> **5. In the meantime, the interim order,**

> **if any, which the appellant(s) were enjoying during the pendency of the proceedings before the Tribunal, shall continue.”**

4. Issue notice.

5. Tag with Civil Appeal (Diary) No(s). 25066/2026.

6. In the meantime, the interim order, if any, which the appellant(s) were enjoying during the pendency of the proceedings before the Tribunal, shall continue.

(CHETAN ARORA)	**(DIVYA BABBAR)**
ASTT. REGISTRAR-cum-PS	**COURT MASTER (NSH)**