

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
[Diary No(s). 33398/2026]

COMMISSIONER OF CUSTOMS AIR
CARGO COMPLEX (IMPORT)

Appellant (s)

VERSUS

SENIOR INDIA PVT LTD

Respondent(s)

O R D E R

1. Having heard learned counsel for the appellant, we are of the opinion that the Customs, Excise and Service Tax Appellate Tribunal [CESTAT] has not committed any error in law or fact.

2. The civil appeal is, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
JULY 21, 2026.

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). 33398/2026

[Arising out of impugned final judgment and order dated 07-01-2026 in CA No. 52091/2022 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER OF CUSTOMS AIR CARGO
COMPLEX (IMPORT)

Petitioner(s)

VERSUS

SENIOR INDIA PVT LTD

Respondent(s)

IA No. 195775/2026 - CONDONATION OF DELAY IN FILING
IA No. 195773/2026 - STAY APPLICATION

Date : 21-07-2026 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 Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mrs. Yogya Rajpurohit, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Shrirang Verma, Adv.
Mr. Prashant Gautam, 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.
3. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR

(Signed order is placed on the file)