

ITEM NO.22

COURT NO.3

SECTION XVII-A

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(s). 28102/2026

[Arising out of impugned final judgment and order dated 19-12-2025 in CUSTA No. 51783/2022 19-12-2025 in CUSTA No. 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  
IA No. 156976/2026 - STAY APPLICATION)

Date : 02-06-2026 This matter was called on for hearing today.

CORAM HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ARAVIND KUMAR  
HON'BLE MR. JUSTICE SHREE CHANDRASHEKHAR  
[PARTIAL COURT WORKING DAYS BENCH]

For Petitioner(s) Mr. Piyush Beriwal, Adv.  
Ms. Smriti Kumari, Adv.  
Mr. B. K. Satija, Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.

For Respondent(s)

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

Issue notice on the Civil Appeal(s) as well as on the application for condonation of delay, returnable on 11.09.2026.

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

(NIDHI WASON)  
ASSISTANT REGISTRAR