

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.10565/2026(@Diary No.2156/2019)

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE
VISAKHAPATNAM

Appellant(s)

VERSUS

M/S SEASA GOA LTD. THROUGH DIRECTOR

Respondent(s)

WITH

CIVIL APPEAL NO.10566/2026(@Diary No.47931/2018), CIVIL APPEAL
NO.10567/2026(@Diary No.5058/2019) & CIVIL APPEAL NO.10568/2026
(@Diary No.7408/2019)

O R D E R

1. Delay condoned.
2. Exemption Applications are allowed.
3. Having heard the learned counsel appearing for the parties and having gone through the materials on record, we find no good ground to interfere with the impugned Orders passed by the Customs, Excise and Service Tax Appellate Tribunal, Regional Bench at Hyderabad
4. The Civil Appeals are, accordingly, dismissed.
5. Pending applications, if any, also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(K. VINOD CHANDRAN)

NEW DELHI;
11TH AUGUST, 2026.

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.2156/2019

[Arising out of impugned final judgment and order dated 12-07-2018 in AN No. 2596/2010 passed by the Customs, Excise and Service Tax Appellate Tribunal, Circuit Bench Hyderabad]

COMMISSIONER OF CUSTOMS AND CENTRAL
EXCISE VISAKHAPATNAM

Petitioner(s)

VERSUS

M/S SEASA GOA LTD. THROUGH DIRECTOR

Respondent(s)

(IA No. 26764/2019 - CONDONATION OF DELAY IN FILING APPEAL & IA No. 26765/2019 - STAY APPLICATION)

WITH

Diary No.47931/2018 (XVII-A)

(IA No. 53631/2020 - APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT, IA No. 53629/2020 - APPLICATION FOR TAKING ON RECORD, IA No. 32224/2019 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 32225/2019 - CONDONATION OF DELAY IN REFILING APPEAL, IA No. 53617/2020 - EXEMPTION FROM FILING AFFIDAVIT, IA No. 53632/2020 - EXEMPTION FROM FILING AFFIDAVIT AND IA No. 32230/2019 - STAY APPLICATION)

Diary No.5058/2019 (XVII-A)

(IA No. 53608/2020 - APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT, IA No. 53600/2020 - APPLICATION FOR TAKING ON RECORD, IA No. 44957/2019 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 53611/2020 - EXEMPTION FROM FILING AFFIDAVIT & IA No. 44961/2019 - STAY APPLICATION)

Diary No.7408/2019 (XVII-A)

(IA No. 53589/2020 - APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT, IA No. 48972/2019 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 53595/2020 - EXEMPTION FROM FILING AFFIDAVIT, IA No. 53591/2020 - EXEMPTION FROM FILING AFFIDAVIT, IA No. 53584/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES AND IA No. 48974/2019 - STAY APPLICATION)

Date : 11-08-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :

Ms. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Rajnish Prasad, Adv.

Mr. Zoheb Hussain, Adv.
Mr. Sharath Nambiar, Adv.
Ms. Satvika Thakur, Adv.

For Respondent(s) :

Mr. V Lakshmikumaran, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Neha Choudhary, Adv.
Mr. Sahil Parghi, Adv.
Ms. Nitum Jain, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashovardhan Singh, Adv.
Mr. Adithya Nair, Adv.
Ms. Ananya Gupta, Adv.

Mr. Gopal Mundhra, Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Yash Prakash, Adv.
Mr. Rajath Bhardwaj, Adv.
Ms. Samikshya Chatur, Adv.
Mr. M. P. Devanath, AOR

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

1. Delay condoned.
2. Exemption Applications are allowed.
3. The Civil Appeals are dismissed, in terms of the signed order.
4. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)