

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO(S). OF 2026
(@Diary No(s). 39947/2026)

COMMISSIONER OF CUSTOMS ... APPELLANT(S)

Versus

M/S S.K. PETROLEUM ETC. ... RESPONDENT(S)

ORDER

1. Delay condoned.
2. Learned counsel for the appellant fairly states that Civil Appeal Diary No. 34165 of 2023 which was preferred against the order relied upon by the Customs, Excise & Service Tax Appellate Tribunal in the impugned order has been dismissed vide order dated 18th September, 2023.
3. In such view of the matter, the civil appeals are dismissed.

4. Pending application(s), if any, shall stand disposed of.

..... .J.
[MANOJ MISRA]

..... .J.
[VIJAY BISHNOI]

NEW DELHI;
AUGUST 14, 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). 39947/2026

[Arising out of impugned final judgment and order dated 09-03-2026 in CA No. 60825/2017 09-03-2026 in CA No. 60828/2017 09-03-2026 in CA No. 61054/2019 09-03-2026 in CA No. 61055/2019 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S S.K. PETROLEUM ETC.

Respondent(s)

IA No. 230246/2026 - CONDONATION OF DELAY IN FILING

IA No. 230256/2026 - STAY APPLICATION

Date : 14-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Kartikeya Aggarwal, Adv.
Mrs. Bhakti Vardhan Singh, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Chirumanila Kranthi Kumar, Adv.

For Respondent(s) :

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

Delay condoned.

The appeals are dismissed in terms of the
signed order.

Pending application(s), if any, shall stand
disposed of.

(SONIA BHASIN)
ASSISTANT REGISTRAR-CUM-PS

(SAPNA BANSAL)
COURT MASTER (NSH)

(Signed order is placed on the file)