

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

CIVIL APPEAL NO.517 OF 2015

**COMMISSIONER OF CUSTOMS, CENTRAL EXCISE
AND SERVICE TAX, NOIDA (U.P.)**

APPELLANT(S)

VERSUS

P G ELECTROPLAST LTD

RESPONDENT(S)

WITH

CIVIL APPEAL NOS. 771-776 OF 2016

CIVIL APPEAL NO. 6170 OF 2023

O R D E R

1. Heard Ms. Nisha Bagchi, the learned senior counsel appearing for the appellant(s).
2. We find no good ground to interfere with the impugned orders passed by the Customs, Excise & Service Tax Appellate Tribunal.

3. The Civil Appeals are, accordingly, dismissed.
4. Pending application(s), if any, stand disposed of.

..... J.
[J.B. PARDIWALA]

..... J.
[K. VINOD CHANDRAN]

NEW DELHI
06th August, 2026.

ITEM NO.104

COURT NO.6

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 NO.517 OF 2015

**COMMISSIONER OF CUSTOMS, CENTRAL EXCISE
AND SERVICE TAX, NOIDA (U.P.)**

APPELLANT(S)

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P G ELECTROPLAST LTD

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WITH

CIVIL APPEAL NOS. 771-776 OF 2016

CIVIL APPEAL NO. 6170 OF 2023

**IA No. 187288/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT, IA No. 187287/2023 - STAY APPLICATION**

**Date : 06-08-2026 These appeals were called on for hearing
today.**

CORAM :

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

**For Appellant(s) : Mr. Mukesh Kumar Maroria, AOR
Mr. B. Krishna Prasad, AOR**

**Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR**

Mr. Mukesh Kumar Verma, Adv.
Mrs. Nisha Bagchi, Sr. Adv.
Mr. V C Bharathi, Adv.
Mr. B K Satija, Adv.
Mr. Ishaan Sharma, Adv.

For Respondent(s) :Mr. V. Lakshmikumaran, Adv.
Ms. Charnya Lakshmi Kumaran, Adv.
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashvardhan Singh, Adv.
Mr. A. Nair, Adv.
Ms. Ananya Gupta, Adv.
Mr. R. Parthasarathy, AOR

Mr. M.n. Bharathi, Adv.
Mr. Shyam Gopal, AOR
Mr. Govind Chandrasekhar, Adv.
Ms. Nikita Bhardwaj, Adv.
Mr. P. Krishnadevan, Adv.

Mr. S. Nandakumar, Sr. Adv.
Ms. Deepika Nandakumar, Adv.
Ms. Kanimozhi J., Adv.
Mr. Naresh Kumar, AOR

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

1. The Civil Appeals are dismissed in terms of the signed order.
2. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(Signed order is placed on the file)

(POOJA SHARMA)
COURT MASTER (NSH)