

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

**Civil Appeal Diary No.30001-2026**

**THE COMMISSIONER OF CUSTOMS**

**Appellant(s)**

**VERSUS**

**M/S VSM IMPEX PVT. LTD.**

**Respondent(s)**

**O R D E R**

**1.** This appeal is reported to be beyond time by 94 days. Besides the amount involved is below the threshold specified in Circular dated 2<sup>nd</sup> November, 2023 issued by Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India. In such circumstances, we do not deem it appropriate to entertain this appeal. Besides there is no satisfactory explanation for the delay.

**2.** The delay condonation application is, therefore, rejected.

**3.** The appeal is dismissed on the ground of delay.

.....J  
(ARAVIND KUMAR)

.....J.  
(VIPUL M. PANCHOLI)

**NEW DELHI;  
August 18, 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.30001-2026

THE COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S VSM IMPEX PVT. LTD.

Respondent(s)

IA No. 176060/2026 - CONDONATION OF DELAY IN FILING

IA No. 176057/2026 - STAY APPLICATION

Date : 18-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARAVIND KUMAR

HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Appellant(s) : Mr. N Venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Mr. Alabhya Dhamija, Adv.  
Mr. Varad Kilor, Adv.  
Mr. Chandra Prakash, Adv.

For Respondent(s) :

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

1. Delay condonation application is rejected.
2. The appeal is dismissed on the ground of delay in terms of the signed order which is placed on the file.
3. Pending application(s), if any, shall stand disposed of.

(DEEPANSHU)  
SENIOR PERSONAL ASSISTANT

(AVGV RAMU)  
COURT MASTER (NSH)