

**IN THE SUPREME COURT OF INDIA
INHERENT JURISDICTION**

**REVIEW PETITION (CIVIL) NO. _____/2026
[Diary No.15131/2026]
in
CIVIL APPEAL NO.12918 OF 2025**

COMMISSIONER OF CUSTOMS LUDHIANA **Petitioner(s)**

VERSUS

M/S HIGHTOP TRADING PRIVATE LIMITED **Respondent(s)**

O R D E R

1. Delay condoned.
2. We have perused the review petition and the materials on record. We do not find any such error apparent on the face of record which may warrant a review of order dated 17.10.2025.
3. The review petition is, accordingly, dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J
[MANOJ MISRA]

.....J
[UJJAL BHUYAN]

**NEW DELHI
JULY 22, 2026**

ITEM NO.1002

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

REVIEW PETITION (CIVIL) Diary No(s). 15131/2026

[Arising out of impugned final judgment and order dated 17-10-2025 in C.A. No. No. 12918/2025 passed by the Supreme Court of India]

COMMISSIONER OF CUSTOMS LUDHIANA

Petitioner(s)

VERSUS

M/S HIGHTOP TRADING PRIVATE LIMITED

Respondent(s)

IA No. 77759/2026 - CONDONATION OF DELAY IN FILING REVIEW PETITION, IA No. 77757/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 22-07-2026 This matter was circulated today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE UJJAL BHUYAN

By Circulation

UPON perusing papers the Court made the following
O R D E R

1. Delay condoned.
2. The review petition is dismissed in terms of the signed order which is placed on the file.
4. Pending application(s), if any, shall stand disposed of.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)