

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.14129/2015

COMMISSIONER OF CUSTOMS, KANDLA

Appellant(s)

VERSUS

M/S. RAJNARAYAN JWALAPRASAD & ORS.

Respondent(s)

O R D E R

1. We heard Ms. Nisha Bagchi, the learned Senior Counsel appearing for the Revenue.
2. We are of the view that no error, not to speak of any error of law, could be said to have been committed by the High Court in passing the impugned Judgment and Order.
3. Even otherwise, Ms. Bagchi very fairly pointed out that this Appeal can be disposed of on the ground of low tax effect.
4. In view of the aforesaid, the Civil Appeal is dismissed on the ground of low tax effect as also on merits.
5. Pending applications, if any, also stand disposed of.

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

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

NEW DELHI;
12TH AUGUST, 2026.

ITEM NO.101

COURT NO.6

SECTION III-B

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.14129/2015

COMMISSIONER OF CUSTOMS, KANDLA

Appellant(s)

VERSUS

M/S. RAJNARAYAN JWALAPRASAD & ORS.

Respondent(s)

Date : 12-08-2026 This appeal was called on for hearing today.

CORAM :

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

For Appellant(s) :

Mrs. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Harish Pandey, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Shaurya Rai, Adv.
Mr. Udai Khanna, Adv.
Mr. Sathak Karol, Adv.

For Respondent(s) : Mr. Merusagar Samantaray, AOR

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

1. The Civil Appeal is dismissed on the ground of low tax effect as also on merits, in terms of the signed order.
2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)