

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. _____/2026

IN
Diary No.33824/2026

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S ELVANCE OVERSEAS LLP

Respondent(s)

O R D E R

1. These appeals are reported to be beyond time by 611 days. We do not find satisfactory explanation to condone the delay.
2. Consequently, the appeals are dismissed as barred by limitation.
3. Pending application(s), if any, shall stand disposed of.

.....J
[MANOJ MISRA]

.....J
[VIJAY BISHNOI]

New Delhi
July 20, 2026

ITEM NO.39

COURT NO.10

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 DIARY NO(S). 33824/2026

[Arising out of impugned final judgment and order dated 25-06-2024 in CA No. 60055/2021 25-06-2024 in CA No. 60056/2021 25-06-2024 in CA No. 60057/2021 25-06-2024 in CA No. 60058/2021 25-06-2024 in CA No. 60059/2021 25-06-2024 in CA No. 60060/2021 25-06-2024 in CA No. 60061/2021 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S ELVANCE OVERSEAS LLP

Respondent(s)

IA No. 178572/2026 - CONDONATION OF DELAY IN FILING, IA No. 178566/2026 - STAY APPLICATION

Date : 20-07-2026 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.
Mrs. Nasadiya Singh, Adv.
Mrs. Sushma, Adv.

For Respondent(s) :

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

1. The appeals are dismissed in terms of the signed order which is placed on the file.
2. Pending application(s), if any, shall stand disposed of.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)