

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____/2026
[@ DIARY NO.33826/2026]

COMMISSIONER OF CUSTOMS

APPELLANT(S)

VERSUS

M/S A.R. FABRICS PVT. LTD.

RESPONDENT(S)

WITH

CIVIL APPEAL NO. _____/2026
DIARY NO(S). 33828/2026

CIVIL APPEAL NO. _____/2026
DIARY NO(S). 33396/2026

CIVIL APPEAL NO. _____/2026
DIARY NO(S). 36032/2026

CIVIL APPEAL NO. _____/2026
DIARY NO(S). 36028/2026

O R D E R

1. These civil appeals are reported to be beyond time by 94, 107, 640, 107 and 120 days respectively.
2. Delay condoned.

3. The Customs, Excise and Service Tax Appellate Tribunal (CESTAT) has dismissed the appeals of the Revenue on the ground that they have low tax effect i.e. below the threshold specified in circular dated 2nd November, 2020 issued by Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India.

4. There is no dispute that the appeals carried low tax effect.

5. In such view of the matter, we do not find a good reason to entertain these appeals and the same are, accordingly, dismissed.

6. All pending applications shall stand disposed of.

.....J
[MANOJ MISRA]

.....J
[VIJAY BISHNOI]

New Delhi;
July 27, 2026

ITEM NO.27

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). 33826/2026

[Arising out of impugned final judgment and order dated 11-12-2025 in CA No. 60528/2019 passed by the Customs, Excise & Service Tax Appellate Tribunal (Cestat), Chandigarh]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S A.R. FABRICS PVT. LTD.

Respondent(s)

WITH

Diary No(s). 33828/2026 (XVII-A)

IA No. 182205/2026 - CONDONATION OF DELAY IN FILING APPEAL

IA No. 182204/2026 - EX-PARTE STAY

Diary No(s). 33396/2026 (XVII-A)

IA No. 179630/2026 - CONDONATION OF DELAY IN FILING

IA No. 180677/2026 - STAY APPLICATION

Diary No(s). 36032/2026 (XVII-A)

IA No. 186498/2026 - CONDONATION OF DELAY IN FILING

IA No. 186500/2026 - STAY APPLICATION

Diary No(s). 36028/2026 (XVII-A)

IA No. 185451/2026 - CONDONATION OF DELAY IN FILING

IA No. 185450/2026 - EX-PARTE STAY

Date : 27-07-2026 These matters were 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.
Mr. Aman Jha, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Bharat Lal Shivhare, Adv.

For Respondent(s) :

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

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

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)