

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). OF 2026
[@ D.NO.72260/2025]

M/S GLOBE IMPEX

Appellant(s)

VERSUS

COMMISSIONER OF CUSTOMS (IMPORT)

Respondent(s)

O R D E R

1. Delay condoned.
2. Heard learned counsel appearing for the appellant(s). Having considered the facts and circumstances of the case(s), we are of the opinion that the Custom Excise and Service Tax Appellate Tribunal has not committed any error in law or fact.
3. The Civil Appeals are accordingly dismissed.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
MAY 11, 2026

ITEM NO.43

COURT NO.6

SECTION XVII-A

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(s). 72260/2025

[Arising out of impugned final judgment and order dated 09-10-2023 in CA No. 55040/2023 09-10-2023 in CA No. 55035/2023 passed by the Custom Excise Service Tax Appellate Tribunal]

M/S GLOBE IMPEX

Petitioner(s)

VERSUS

COMMISSIONER OF CUSTOMS (IMPORT)

Respondent(s)

IA No. 49881/2026 - CONDONATION OF DELAY IN FILING

IA No. 49884/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS

IA No. 49880/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 49882/2026 - STAY APPLICATION

Date : 11-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. Pradeep Jain, Adv.
Mr. Shubhankar Jha, Adv.
Mr. Gopal Singh Chauhan, Adv.
Mr. Harsh Gupta, Adv.
Ms. Goldy Goyal, AOR

For Respondent(s) :Mr. N.venkataraman, A.S.G.(NP)
Mr. Gurmeet Singh Makker, AOR
Mr. V.C. Bharathi, Adv.
Mr. Sarthak Karol, Adv.
Mr. Udai Khanna, Adv.
Mr. B K Satija, Adv.
Mrs. Rajeshwari Shankar, Adv.
Mrs. Preetpal Kaur Benipal, Adv.

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

1. Delay condoned.
2. The Civil Appeals are dismissed in terms of the Signed Order.

3. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSTT. REGISTRAR(NSH)

(Signed Order is placed on the file)