

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 9032-9034/2019

COMMISSIONER OF CUSTOMS, NEW DELHI ICD TKD  
EXPORT

APPELLANT(S)

VERSUS

M/S BALAJI OVERSEAS ETC.

RESPONDENT(S)

O R D E R

It is stated at the Bar that in terms of the latest Circular dated 02.11.2023, the monetary limit has been enhanced to Rs.2 crores. The appeal would have to be disposed of having regard to the said threshold limit as the amount in dispute in the instant cases is only Rs.1,28,73,481/- (Rupees One Crore, Twenty Eight Lakhs, Seventy Three thousand, Four Hundred and Eighty One Only).

In the circumstances, the appeals are dismissed owing to low tax effect.

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

. . . . ., J  
[ B.V. NAGARATHNA ]

. . . . ., J  
[ AUGUSTINE GEORGE MASIH ]

NEW DELHI;  
MAY 03, 2024

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSCIVIL APPEAL NO(S).9032-9034/2019

COMMISSIONER OF CUSTOMS NEW DELHI ICD TKD EXPORT Appellant(s)

VERSUS

M/S BALAJI OVERSEAS ETC.

Respondent(s)

(IA No. 169043/2019 - EX-PARTE STAY

IA No. 169045/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Date : 03-05-2024 These appeals were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Appellant(s) Mr. N Venkataraman, A.S.G.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. P.V. Yogeswaran, Adv.  
Ms. Ruchi Kohli, Adv.  
Mr. Zoheb Hussain, Adv.  
Mr. Abdhesh Chaudhary, Adv.  
Mr. Udai Khanna, Adv.  
Mr. Navanjay Mahapatra, Adv.

For Respondent(s) Mr. Devesh Tripathi, Adv.  
Mr. Mukeshwar Nath Dubey, Adv.  
Mr. Faraz Anees, Adv.  
Ms. Anjali Gupta, Adv.  
Mr. Alok Tripathi, Adv.  
Mr. Kaustubh, Adv.  
Mr. Abhshek Yadav, Adv.  
Mr. Ravi Kumar, Adv.  
Mr. Praveen Swarup, AOR

Mr. Ashwarya Sinha, AOR  
Mr. Akhil Krishan Maggu, Adv.  
Mr. Vikas Sareen, Adv.  
Mr. Ayush Mittal, Adv.  
Ms. Maninder Kaur, Adv.  
Ms. Oshin Maggu, Adv.  
Ms. Priyanka Sinha, Adv.

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

The appeals are dismissed in terms of the signed order.  
Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)

(Signed order is placed on the file)