

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.7051/2025(@Diary No.48603/2024)

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

M/S SUNCITY SHEETS PRIVATE LIMITED

Respondent(s)

O R D E R

1. Delay condoned.
2. Application seeking exemption from filing certified copy of the impugned judgment is allowed.
3. This statutory appeal under Section 129-A(4) of the Customs Act, 1962 is at the instance of the appellant - Revenue challenging the impugned judgment passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), West Zonal Bench, Ahmedabad in Customs Appeal No.10137/2024
4. At the outset, Ms. Nisha Bagchi, the learned Senior counsel appearing for the appellant - Revenue submitted that this appeal may be disposed on the ground of low tax effect by keeping the question of law open.
5. In view of the aforesaid, the Civil Appeal is disposed of on the ground of low tax effect. However, the question of law is kept open which would be decided in an appropriate case.

6. Pending applications, if any, shall also stand disposed of.

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

.....J  
(R. MAHADEVAN)

NEW DELHI  
19TH MAY, 2025.

va

ITEM NO.6

COURT NO.11

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.48603/2024

[Arising out of impugned final judgment and order dated 01-05-2024 in CA No. 10137/2024 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad]

COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

M/S SUNCITY SHEETS PRIVATE LIMITED

Respondent(s)

(IA No. 298998/2024 - CONDONATION OF DELAY IN FILING APPEAL, IA No. 299000/2024 - CONDONATION OF DELAY IN REFILING APPEAL, IA No. 298999/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT & IA No. 299002/2024 - STAY APPLICATION

Date : 19-05-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Ms. Nisha Bagchi, Sr. Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Ms. Neelakshi Bhadauria, Adv.  
Mr. Shantnu Sharma, Adv.  
Ms. Priyanka Das, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The Civil Appeal is disposed of, in terms of the signed order.
3. Pending applications, if any, shall also stand disposed of.

(VISHAL ANAND)  
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)  
COURT MASTER (NSH)

(Signed Order is placed on the file)