

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

Petition(s) for Special Leave to Appeal (C) No(s). 13987/2023

(Arising out of impugned final judgment and order dated 26-09-2022 in CA No. 11/2018 passed by the High Court of Kerala at Ernakulam)

THE COMMISSIONER OF CUSTOMS

Petitioner(s)

VERSUS

KIMS HEALTH CARE MANAGEMENT LTD.

Respondent(s)

Date : 20-02-2024 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ABHAY S. OKA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Arijit Prasad, Sr. Adv.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. S.A. Haseeb, Adv.  
Ms. Nisha Bagchi, Adv.  
Mr. Navanjay Mahapatra, Adv.

For Respondent(s) Mr. P.V. Dinesh, Adv.  
Mr. P.S. Sudheer, AOR  
Mr. Rishi Maheshwari, Adv.  
Ms. Anne Mathew, Adv.  
Mr. Bharat Sood, Adv.  
Ms. Miranda Solaman, Adv.

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

Considering the fact that the tax effect involved in this Special Leave Petition is below the threshold limit for filing Appeals/Petitions before this Court, the Special Leave Petition is dismissed.

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

(ASHISH KONDLE)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)