

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4906 OF 2021  
(Arising from Diary No.6017 OF 2019)

COMMISSIONER OF CUSTOMS (IMPORT)

APPELLANT(S)

VERSUS

M/S. ATLAS MERCANTILE PVT. LTD.

RESPONDENT(S)

O R D E R

1. Delay condoned.
2. In view of Circular No. 17/2019 (F.No.279/Misc.142/2007-ITJ(Pt.) dated 8<sup>th</sup> August, 2019 issued by the Department of Revenue, Ministry of Finance, no interference is warranted in this appeal due to low tax effect.
3. Accordingly, the civil appeal is disposed of leaving the questions of law open.
4. Pending application(s), if any, shall stand disposed of.

....., J.  
(A.M. KHANWILKAR)

....., J.  
(SANJIV KHANNA)

NEW DELHI  
AUGUST 19, 2021.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 9139 OF 2018  
(Arising from CIVIL APPEAL NOS. 9139-9140 OF 2018)

COMMISSIONER OF CENTRAL EXCISE

APPELLANT(S)

VERSUS

M/S. SAMSUNG INDIA ELECTRONICS  
PVT. LTD.

RESPONDENT(S)

O R D E R

1. In view of Circular No. 17/2019 (F.No.279/Misc.142/2007-ITJ(Pt.) dated 8<sup>th</sup> August, 2019 issued by the Department of Revenue, Ministry of Finance, no interference is warranted in appeal arising from Order-in-original No.46/Commr./Noida/2008 dated 24.11.2008, due to low tax effect.

2. Accordingly, the civil appeal is disposed of leaving the questions of law open.

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

....., J.  
(A.M. KHANWILKAR)

....., J.  
(SANJIV KHANNA)

NEW DELHI  
AUGUST 19, 2021.

ITEM NO.48                      Court 3 (Video Conferencing)                      SECTION III

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

**Civil Appeal No(s). 10815-10819/2014**

**COMMISSIONER OF SERVICE TAX III MUMBAI                      Appellant(s)**

**VERSUS**

**M/S VODAFONE INDIA LTD                      Respondent(s)**

**IA No. 27676/2017 - I/A FOR DETAGGING THE APPEAL**  
**IA No. 27676/2017 - INTERLOCUTARY APPLICATION)**

**WITH**

**Diary No(s). 38417/2019 (XVII-A)**  
**IA No. 171035/2019 - CONDONATION OF DELAY IN FILING**  
**IA No. 171037/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED**  
**JUDGMENT**  
**IA No. 171036/2019 - STAY APPLICATION)**

**C.A. No. 1440/2019 (XVII-A)**  
**IA No. 13851/2019 - EX-PARTE STAY)**

**SLP(C) No. 7147/2019 (IX)**  
**IA No. 37081/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED**  
**JUDGMENT)**

**Diary No(s). 6017/2019 (XVII-A)**  
**IA No. 39220/2019 - CONDONATION OF DELAY IN FILING**  
**IA No. 39221/2019 - EX-PARTE STAY)**

**SLP(C) No. 10281/2019 (IX)**  
**(FOR ADMISSION and I.R. and IA No.56467/2019-CONDONATION OF DELAY**  
**IN FILING and IA No.56468/2019-EXEMPTION FROM FILING C/C OF THE**  
**IMPUGNED JUDGMENT)**

**C.A. No. 4007/2019 (XVII-A)**  
**IA No. 55518/2019 - STAY APPLICATION)**

**C.A. No. 3240-3241/2015 (III)**

**C.A. No. 5980-5995/2015 (III)**

**C.A. No. 5307/2015 (XVII-A)**

**C.A. No. 2402-2403/2016 (XVII-A)**

**C.A. No. 571-572/2016 (XVII-A)**

**C.A. No. 6092/2017 (III-A)**

**C.A. No. 9152/2017 (XVII-A)**

**C.A. No. 10629/2017 (III)**

**SLP(C) No. 16590/2018 (IX)**

**Diary No(s). 16923/2018 (XVII-A)**  
**(IA No.80131/2018-CONDONATION OF DELAY IN FILING and IA**  
**No.80145/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT**  
**and IA No.80146/2018-STAY APPLICATION)**

**C.A. No. 8045-8046/2018 (XVII-A)**  
**(FOR ADMISSION and IA No.102566/2018-STAY APPLICATION and IA**  
**No.102565/2018-CONDONATION OF DELAY IN FILING APPEAL)**

**C.A. No. 9139-9140/2018 (XVII-A)**  
**( IA No.117857/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED**  
**JUDGMENT and IA No.117855/2018-STAY APPLICATION and IA**  
**No.117853/2018-CONDONATION OF DELAY IN FILING APPEAL)**

**C.A. No. 10071/2018 (XVII-A)**  
**(FOR ADMISSION and I.R. and IA No.126679/2018-CONDONATION OF DELAY**  
**IN FILING and IA No.126687/2018-EXEMPTION FROM FILING C/C OF THE**  
**IMPUGNED JUDGMENT and IA No.126684/2018-STAY APPLICATION)**

**SLP(C) No. 21334/2019 (IX)**

**C.A. No. 4959/2019 (XVII-A)**  
**( IA No.71612/2019-CONDONATION OF DELAY IN FILING and IA**  
**No.71614/2019-EX-PARTE STAY)**

**C.A. No. 7483/2019 (XVII-A)**  
**( IA No.122775/2019-CONDONATION OF DELAY IN FILING and IA**  
**No.122779/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT**  
**and IA No.122778/2019-STAY APPLICATION)**

**C.A. No. 7155/2019 (XVII-A)**  
**(FOR ADMISSION and IA No.131123/2019-EX-PARTE STAY and IA**  
**No.131122/2019-CONDONATION OF DELAY IN FILING APPEAL)**

**Diary No(s). 40710/2019 (XVII-A)**  
**( IA No.185365/2019-CONDONATION OF DELAY IN FILING and IA**  
**No.185366/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT**  
**and IA No.185367/2019-STAY APPLICATION)**

**Diary No(s). 44910/2019 (XVII-A)**  
**( IA No.5855/2020-CONDONATION OF DELAY IN FILING and IA**  
**No.5857/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and**  
**IA No.5856/2020-EX-PARTE STAY)**

**C.A. No. 2634/2020 (XVII-A)**  
**( IA No.42147/2020-CONDONATION OF DELAY IN FILING and IA**

**No.42149/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.42148/2020-EX-PARTE STAY)**

**C.A. No. 3546-3549/2020 (XVII-A)  
( IA No.74417/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.74416/2020-EX-PARTE STAY and IA No.74415/2020-CONDONATION OF DELAY IN FILING APPEAL)**

**SLP(C) No. 10648/2017 (XIV)  
(IA No. 120253/2017 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)**

**SLP(C) No. 5299/2018 (IX)  
(IA No.19095/2018-CONDONATION OF DELAY IN FILING)**

**SLP(C) No. 25413-25416/2018 (XIV)**

**C.A. No. 11313-11314/2018 (XVII-A)  
(IA No.160498/2018-CONDONATION OF DELAY IN FILING and IA No.160504/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.160502/2018-STAY APPLICATION)**

**Date : 19-08-2021 These matters were called on for hearing today.**

**CORAM :**

**HON'BLE MR. JUSTICE A.M. KHANWILKAR  
HON'BLE MR. JUSTICE SANJIV KHANNA**

**For Parties**

**Mr. Vikramjit Banerji, ASG  
Mr. Mukesh Kumar Maroria, AOR  
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Mr. Sughosh Subramaniam, Adv.  
Ms. Seema Begani, Adv.**

**Mr. V. Sridharan, Sr. Adv.  
Ms. Charanya Lakshmikumaran, AOR  
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Mr. Apeksha Mehta, Adv.  
Mr. Mounica Mehta, Adv.  
Ms. Avisha Khatri, Adv.**

**Mr. Jay Savla, Sr. Adv.  
Mr. Jasdeep Singh Dhillon, Adv.  
Mr. Anurag, AOR  
Mr. Raj Bahadur Yadav, AOR**

**Mr. B. Krishna Prasad, AOR**

**Mr. E. C. Agrawala, AOR**

**Mr. B. V. Balaram Das, AOR**

**Mr. Rupesh Kumar, AOR**

Ms. Neelam Sharma, Adv.  
 Ms. Pankhuri Shrivastava, Adv.  
 Mr. Mayank Nagi, Adv.

Mr. Puneet Bansal, Adv.  
 Mr. Dharnendra Kumar Rana, Adv.  
 Mr. Sourabh, Adv.  
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Mr. Anirban Bhattacharya, AOR

Mr. S. K. Bagaria, Sr. Adv.  
 Mr. R. Satish Kumar, Adv.  
 Ms. V. Susheetha, Adv.  
 Mr. P. V. Yogeswaran, AOR

Ms. Vanita Bhargava, AOR  
 Mr. Ajay Bhargava, Adv.  
 Ms. Shweta Kabra, Adv.  
 Ms. Prerna Singh, Adv.

Ms. Kavita Jha, AOR  
 Mr. Shammi Kapoor, Adv.  
 Mr. Vishal Kumar, Adv.

Mr. Prasad V. Paranjape, Adv.  
 Mr. Sparsh Bhargava, Adv.  
 Mr. Vinayak Mathur, Adv.  
 Mr. R. Chandrachud, AOR

Mr. Vinayak Mathur, Adv.  
 Mr. Prasad Paranjape, Adv.  
 Mr. Sparsh Bhargava, Adv.  
 Mr. Kishore Kunal, AOR

Mr. Nageshwar Rao, Adv.  
 Mr. Pukhrambam Ramesh Kumar, AOR  
 Ms. Anupama Ngangom, Adv.  
 Mr. Karun Sharma, Adv.

Mr. M. P. Devanath, AOR

Mr. Kumar Visalaksh, Adv.  
 Mr. Udit Jain, Adv.  
 Mr. Archit Gupta, Adv.  
 Mr. M.P. Devanath, AOR  
 Mr. Mahfooz Ahsan Nazki, AOR

Mr. Harish Bindhumadhavan, Adv.  
 Mr. T. V. S. Raghavendra Sreyas, AOR  
 Mr. Siddharth Vasudev, Adv.  
 Ms. Gayatri Gulati, Adv.

Mr. Tushar Jarwal, Adv.  
 Mr. Rahul Sateerja, Adv.  
 Mr. Anish Kapur, Adv.  
 Mr. Deepak Thackur, Adv.  
 Mr. Kunal Dutt, Adv.  
 Ms. B. Vijayalakshmi Menon, AOR

Mr. Sujit Gosh, Adv.  
 Ms. Mannat Waraich, Adv.  
 Mr. Nikilesh Ramachandran, AOR

Mr. Parthiv K. Goswami, Adv.  
 Ms. Diksha Rai, AOR  
 Mr. Wattan Sharma, Adv.  
 Mr. Prateek Bhardwaj, Adv.

Mr. Naresh Kumar, AOR

Mr. Punit Dutt Tyagi, AOR

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

**Diary No.6017 and C.A. No.9139/2018**

**Delay condoned.**

**The appeals are disposed of in terms of the signed orders.**

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

**Rest of the matters**

**Mr. Vikramjit Banerjee, learned Additional Solicitor General, prays for time to prepare a chart indicating points involved in the concerned cases and to prepare group of cases accordingly.**

**As prayed, list the matters on 08.09.2021(NMD).**

**(NEETU KHAJURIA)  
 COURT MASTER**

**(VIDYA NEGI)  
 COURT MASTER**

**(Signed orders in Diary No.6017 and**

**C.A. No.9139/2018 are placed on the file.)**