

ITEM NO.8

COURT NO.1

SECTION XVII

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. 59945/2024

[Arising out of impugned final judgment and order dated 21-08-2024 in CA No. 41073/2014 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai]

M/S. CARESTREAM HEALTH INDIA PVT. LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF CUSTOMS

RESPONDENT(S)

(IA No. 44337/2025 - CONDONATION OF DELAY IN FILING, IA No. 44339/2025 - CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS, IA No. 44342/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 24-02-2025 This matter was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE SANJAY KUMAR

For Petitioner(s) :

Ms. Charanya Lakshmikumaran, AOR (Through VC)

Mr. Ayush Agarwal, Adv.

Ms. Umang Motiyani, Adv.

Ms. Falguni Gupta, Adv.

Ms. Neha Choudhary, Adv.

For Respondent(s) :

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

Delay condoned.

It is submitted that the Customs Excise and Service
Tax Appellate Tribunal misunderstood and misapplied Clause

'b' of Note 2 of Chapter 90 of the Customs Tariff Act, 1975, which includes instruments and apparatus, in addition, to other parts and accessories.

Issue notice, returnable in the week commencing 28th April, 2025.

Notice will be served by all modes, including *dasti*.

(POOJA SHARMA)
COURT MASTER (SH)

(R.S. NARAYANAN)
ASSISTANT REGISTRAR