

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2429-2430 OF 2026  
[DIARY NO. 2164 OF 2026]

COMMISSIONER OF CUSTOMS (EXPORT) NHAVA SHEVA Appellant(s)

VERSUS

M/S ABBOTT HEALTHCARE PVT LTD Respondent(s)

O R D E R

1. Having heard learned counsel for the appellant and the respondent, we are of the opinion that the Customs, Excise & Service Tax Appellate Tribunal [CESTAT] has not committed any error in law or fact.

2. The civil appeals are, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

.....J.  
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.  
[ALOK ARADHE]

NEW DELHI;  
FEBRUARY 23, 2026.

ITEM NO.9

COURT NO.6

SECTION XVII-A

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

Civil Appeal DIARY NO. 2164 OF 2026

COMMISSIONER OF CUSTOMS (EXPORT) NHAVA SHEVA Appellant(s)

VERSUS

M/S ABBOTT HEALTHCARE PVT LTD Respondent(s)

IA No. 40324/2026 - CONDONATION OF DELAY IN FILING  
IA No. 40325/2026 - EX-PARTE STAY  
IA No. 40323/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

Date : 23-02-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Appellant(s) : Mr. Arijit Prasad, Sr. Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Udit Dediya, Adv.  
Mr. Arijit Prasad, Adv.  
Mr. Diwakar Sharma, Adv.  
Ms. Alka Agarwal, Adv.  
Ms. Shilpa Ohri, Adv.

For Respondent(s) : Ms. Charanya Lakshmikumaran, AOR  
Ms. Neha Choudhary, Adv.  
Ms. Nitum Jain, Adv.  
Mr. Swastik Mishra, Adv.  
Ms. Medha Sinha, Adv.

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

1. Delay condoned.
2. The civil appeals are dismissed in terms of the signed order.
3. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)  
ASTT. REGISTRAR-cum-PS

(MANOJ KUMAR)  
COURT MASTER

(Signed order is placed on the file)