IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2026
[DIARY NO. 61717 OF 2026]

M/S. SEHER **...APPELLANT**

VERSUS

COMMISSIONER OF CENTRAL EXCISE AND CGST, DELHI EAST **...RESPONDENT**

O R D E R

1. Delay condoned.

2. We are not inclined to interfere with the impugned judgment and order dated 07th July, 2026 passed by the High Court of Delhi in SERTA No.21 of 2026; hence, the civil appeal is dismissed.

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

.....J.
(DIPANKAR DATTA)

.....J.
(SHEEL NAGU)

New Delhi;
October 26, 2026.

ITEM NO.46 COURT NO.6 SECTION XIV-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(s). 61717/2026

[Arising out of impugned final judgment and order dated 07-07-2026 in SERTA No.21/2026 passed by the High Court of Delhi at New Delhi]

M/S. SEHER Petitioner(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE AND CGST, DELHI EAST Respondent(s)

IA No. 314698/2026 - CONDONATION OF DELAY IN FILING
IA No. 314696/2026 - GRANT OF INTERIM RELIEF

Date : 26-10-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) :Mr. Rajat Mittal- 2644, AOR
Mr. S C Kamra, Adv.
Mr. Shivam Kamra, Adv.
Mr. Himanshu Chakrabarty, Adv.
Mr. Priyanshu, Adv.
For Respondent(s) :

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

1. Delay condoned.

2. The appeal stands dismissed in terms of the signed order.

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

(SHUBHAM SONI) (SUDHIR KUMAR SHARMA)
COURT MASTER (SH) COURT MASTER (NSH)
(Signed order is placed on the file)