

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL No(s). \_\_\_\_\_ of 2025  
(arising out of Diary No(s). 59378/2025)**

**COMMISSIONER OF CUSTOMS, AIRPORT SPECIAL CARGO**                      **Appellant(s)**

**VERSUS**

**EPSILON EYE CARE PVT. LTD.**                                                              **Respondent(s)**

**O R D E R**

1. Delay condoned.
2. We have heard the learned ASG for the appellant.
3. Having regard to the facts of the case as also the reasons assigned in the impugned order, we do find a good reason to entertain this appeal(s), particularly when it is found that on the date of the adjudication, the importer held a valid license. However, the question as to whether the Custom Authorities would have a right to confiscate the goods after they had left the Port, is kept open.
4. Subject to above, the appeal is dismissed.
5. Pending application(s), if any, shall stand closed.

.....J.  
(MANOJ MISRA)

.....J.  
(UJJAL BHUYAN)

New Delhi  
17-11-2025

ITEM NO.26

COURT NO.15

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(s). 59378/2025**

[Arising out of impugned final judgment and order dated 08-04-2025 in CA No. 85347/2024 08-04-2025 in CA No. 85385/2024 08-04-2025 in CA No. 86197/2024 08-04-2025 in CA No. 87434/2024 passed by the Custom Excise Service Tax Appellate Tribunal, West Zonal Bench at Mumbai]

COMMISSIONER OF CUSTOMS, AIRPORT SPECIAL CARGO

Petitioner(s)

VERSUS

EPSILON EYE CARE PVT. LTD.

Respondent(s)

IA No. 283342/2025 - CONDONATION OF DELAY IN FILING

IA No. 283338/2025 - STAY APPLICATION

Date : 17-11-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) :

Mr. N.venkataraman, A.S.G.  
 Mr. Gurmeet Singh Makker, AOR  
 Mr. V.c. Bharathi, Adv.  
 Mr. Navanjay Mahapatra, Adv.  
 Ms. Seema Bengani, Adv.  
 Mr. Mukesh Verma A, Adv.

For Respondent(s) :

Dr. Sujay Kantawala, Adv.  
 Mr. Azmat Hayat Amanullah, AOR  
 Ms. Rebecca Mishra, Adv.

UPON hearing the counsel the Court made the following

**O R D E R**

Delay condoned

The appeal is dismissed in terms of the signed order.

Pending application(s), if any, shall stand closed.

(NISHA KHULBEY)  
 SENIOR PERSONAL ASSISTANT

(SAPNA BANSAL)  
 COURT MASTER (NSH)

(signed order is placed on the file)