

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2025
(Arising out of Diary No. 47976/2025)

COMMISSIONER OF CUSTOMS

APPELLANT(S)

VERSUS

LULU INTERNATIONAL SHOPPLING MALLS PVT. LTD. RESPONDENT(S)

ORDER

1. Delay condoned.
2. Having heard learned counsel for the parties and having perused the materials on record, we do not find any infirmity in the classification of the Trampoline and other items, as has been done by the Central Excise and Service Tax Appellate Tribunal('CESTAT').
3. Accordingly, the Civil Appeal stands dismissed.
4. Pending application(s), if any, shall stand disposed of.

.....J.
[PANKAJ MITHAL]

.....J.
[PRASANNA B. VARALE]

NEW DELHI;
OCTOBER 31, 2025.
SD

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. 47976/2025

[Arising out of impugned final judgment and order dated 02-06-2025 in CA No. 20383/2024 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore]

COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

LULU INTERNATIONAL SHOPPLING MALLS PVT. LTD.

Respondent(s)

(IA No. 255389/2025 - CONDONATION OF DELAY IN FILING; IA No. 255393/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT; IA No. 255394/2025 - STAY APPLICATION)

Date : 31-10-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL

HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Annirudh Sharma Ii, Adv.
Mr. Neelakshi Bhaduria, Adv.
Mr. Shantanu Verma, Adv.
Mr. Pallav Mongia, Adv.

For Respondent(s) Mr. Radha Shyam Jena, AOR

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

1. Delay condoned.
2. The Civil Appeal stands dismissed in terms of the signed order.
3. Pending application(s), if any, shall stand disposed of.

(SNEHA DAS)
SENIOR PERSONAL ASSISTANT

(Signed Order is placed on the file)

(NIDHI MATHUR)
COURT MASTER (NSH)