



विधि कार्य निदेशालय **DIRECTORATE OF LEGAL AFFAIRS**  
 केन्द्रीयअप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड **CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**  
 वी.के.कृष्ण मेनन भवन, 9, भगवानदास रोड, नई दिल्ली **V.K. KRISHNA MENON BHAWAN**  
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DLA/SMC/MR/2/2021-SMC-O/o COMMR-DLA-DELHI

दिनांक: 11-03-2026

सेवा में,

- सभी प्रधान मुख्यआयुक्त / मुख्यआयुक्त सी जीएस टी एवं सीमा शुल्क, सभी प्रधान महानिदेशक/ महानिदेशक, आसूचना निदेशालय एवं जी एस टी इंटेलिजेंस.
- संयुक्त सचिव (समीक्षा) / आयुक्त (विधि), सी.बी.आई.सी., हुडको विशाला बिल्डिंग, भीकाजी कामा प्लेस, नईदिल्ली -110066

**Subject: Monthly Report of cases heard/decided in the Hon'ble Supreme Court in the Month of February, 2026-reg.**

महोदय /महोदया,

Please find enclosed two lists of cases decided/heard by the Hon'ble Supreme Court during the month of **February, 2026**. List I-A contains cases decided during the month and List II-A contains cases heard during the month but pending for decision.

2. Total **190** cases were heard during **February, 2025** out of which **61** cases (List-IA) were decided and **129** cases (List-II A) remained pending as on **28.02.2026**. The outcome of **61** decided cases in **February, 2026** is as under:

<b>Party Appeals during/upto February, 2026</b>											
Allowed/ Allowed With Direction		Disposed Off		Dismissed							
				On Delay		On Merit		On Technicality		Without Any Remark	
During Feb, 2026	Upto Feb, 2026	During Feb, 2026	Upto Feb, 2026	During Feb, 2026	Upto Feb, 2026	During Feb, 2026	Upto Feb, 2026	During Feb, 2026	Upto Feb, 2026	During Feb, 2026	Upto Feb, 2026
2	29	3	80	0	1	23	108	9	47	0	0
<b>Department Appeals during/upto February, 2026</b>											
3	20	1	110	4	44	14	216	2	42	0	0

Complete orders in respect of the cases decided during the month as per List-IA may be obtained from the Supreme Court Website- [www.sci.gov.in](http://www.sci.gov.in).

3. The success rate for Department in Party's Appeals and Department's Appeals during February, 2026 is 86.49% and 16.67% respectively.

4. The success rate for Department in Party's Appeals and Department's Appeals during 2025-26 upto February, 2026 is 58.87% and 30.09% respectively.

5. During the month following 04 cases were dismissed on the ground of delay as well as on Merit in filing the Civil Appeal/SLP(Civil):

S. No.	Case Dairy No.	Case Title	Dismissed on	Commissionerate
1.	2150/2026	Union of India & Ors Vs. M/s Iconnect India	06.02.2026	Customs Delhi ACC Export
2.	1400/2026	Commissioner of Central Excise and Customs Vs. M/s Larsen and Toubro Ltd.	23.02.2026	CGST Nagpur
3.	1401/2026	Commissioner of Customs Nhava Sheva-V Vs. M/s BENQ India Pvt. Ltd.	23.02.2026	Customs Mumbai-II, Nhava Sheva-V
4.	5364/2026	Principal Commissioner of Customs (Import) Vs. Clobus Infocom Ltd.	25.02.2026	Customs Delhi ICD TKD (Import)

It needs to be noted that the Supreme Court takes delay adversely and condonation of delay should not be taken for granted. Legal matter needs to be dealt swiftly.

6. Whenever, a request from field formation for certified copy of order is received, the same is forwarded to AoR, and on receipt from AoR, the certified copy of order is forwarded to the Commissionerate. In the meantime, concerned offices are requested to take required action as per Supreme Court Order available online.

भवदीय,

संलग्नक: यथोपरि

(अरविंदर सिंह रंगा)

प्रधान आयुक्त