

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 6432-6433 OF 2023

PRINCIPAL COMMISSIONER OF CUSTOMS

APPELLANT(S)

VERSUS

RAJENDRA PRASAD TAK ETC.

RESPONDENT(S)

O R D E R

The question of limitation as raised requires consideration.

However, we need not pass a detailed order, nor are we are inclined to pass an order of remand on merits in case we allow this appeal.

On the other hand, we can dispose of the appeal with the clarification that the dues of the Central Board of Indirect Taxes & Customs, Department of Revenue will be paid as per the waterfall stipulated under Section 53 of the Insolvency and Bankruptcy Code, 2016.

Recording the aforesaid, the appeals are disposed of.

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

.....J.
(SANJIV KHANNA)

.....J.
(S.V.N. BHATTI)

NEW DELHI;
OCTOBER 30, 2023.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SCivil Appeal Nos. 6432-6433/2023

PRINCIPAL COMMISSIONER OF CUSTOMS

Appellant(s)

VERSUS

RAJENDRA PRASAD TAK ETC.

Respondent(s)

(IA No.203323/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT and IA No.203321/2023-STAY APPLICATION)

Date : 30-10-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE S.V.N. BHATTI

For Appellant(s)

Mr. N. Venkatraman, A.S.G.
Mr. Mukesh Kumar Maroria, AOR
Mr. V.C. Bharathi, Adv.
Mr. Bansuri Swaraj, Adv.
Mr. Sarthak Karol, Adv.
Mr. Siddharth Sinha, Adv.

For Respondent(s)

Mr. Neeraj Kishan Kaul, Sr. Adv. (N/P)
Mr. Nakul Dewan, Sr. Adv.
Mr. Rahul Jain, Adv.
Mr. Anirudh Bhat, Adv.
Ms. Lalit Mohini Bhat, Adv.
Mr. Siddarth Agarwal, Adv.
Mr. Ira Mahajan, Adv.
Mr. Nil Chatterjee, Adv.
Mr. Satendra Saharan, Adv.
Ms. Hetu Arora Sethi, AORUPON hearing the counsel the Court made the following
O R D E R

The appeals are disposed of in terms of the signed order.

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

(DEEPAK GUGLANI)
AR-cum-PS(R.S. NARAYANAN)
ASSISTANT REGISTRAR

(signed order is placed on the file)