



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 17121, 17439, 17823, 17929, 17931 and 17946 of 2026
and 17204 of 2026 and 17275 of 2026**

and

**W.M.P. Nos.18410, 18411, 18703, 18708, 19147, 19148, 19262,
19264, 19263, 19265, 19278 and 19279 of 2026
and 18481 and 18482 of 2026 and 18553 and 18554 of 2026**

Ms Mahindra Holidays and Resorts India
Limited, Mahindra Towers,
2nd Floor, 17/18, Patullas Road,
Chennai-600 002.

..Petitioner in
all WPs

Vs

1. The customs Excise and service Tax
Appellate Tribunal, Shastri Bhavan,
26, Haddows Road, Annexe,
Nungambakkam, Chennai-600 006.
2. The Commissioner of GST and Central
Excise, Chennai North Commissionerate
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.
3. The Assistant Commissioner,
Office of the Assistant Commissioner of GST
and Central Excise,
Nungambakkam Division,
Chennai North Commissionerate,
GST Annexe Building V Floor,
26/1, Nungambakkam High Road,
Chennai – 600 034.



4. The Commissioner of GST and Central
Excise (Appeals I)
Office of the Commissioner of GST and
Central Excise (Appeals I)
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

..Respondents
in all WPs

W.P.No.17121 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41252/2025 dated 07.11.2025 passed in ST/40013/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

W.P. No. 17439 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41258/2025 dated 07.11.2025 passed in ST/40890/2023 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

W.P. No. 17823 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41256/2025 dated 07.11.2025 passed in Appeal Number ST/40484/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.



W.P. No. 17929 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41251/2025 dated 07.11.2025 passed in ST/40012/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

W.P. No. 17931 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41255/2025 dated 07.11.2025 passed in Appeal Number ST/40483/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

W.P. No. 17946 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41254/2025 dated 07.11.2025 passed in ST/40482/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

W.P. No. 17204 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41250/2025 dated 07.11.2025 passed in Appeal No.ST/40011/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

W.P. No. 17275 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for records relating to the impugned Final Order No. 41253/2025 dated 07.11.2025 passed in ST/40014/2021 issued by the 1st



Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

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For Petitioner: Mr.P.V.Balasubramaniam,
Senior Counsel
for M/sHarish Bindumadhavan
in all WPs

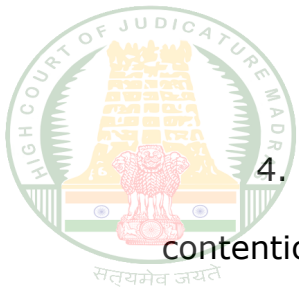
For Respondents: Mr.A.P.Srinivas,
Senior Panel Counsel
in all WPs

COMMON ORDER

Orders issued by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) are challenged in these writ petitions.

2. Mr.A.P.Srinivas, learned Senior Standing Counsel, accepts notice for all the respondents. He raises the preliminary objection that only a statutory appeal, by way of a Civil Miscellaneous Appeal, is maintainable and not a writ petition. He relies *inter alia* on the judgment of this Court in *M/s.Thiruchitrambalam Projects Ltd. vs. Customs, Excise and Service Tax Appellate Tribunal (2016(7)TMI 472)*.

3. Learned senior counsel for the petitioner submits that the petitioner may be permitted to take the papers back and convert the writ petitions into memoranda of appeals under Section 35G of the Central Excise Act, 1944. He relies on an earlier order of this Court dated 14.10.2025 in W.P.No.38613 of 2025.



4. Upon considering Section 35G of the Central Excise Act and the contentions of learned senior standing counsel, the objection raised by him is valid.

5. Accordingly, these writ petitions are disposed of by permitting the petitioner to take back the papers from the Registry and take necessary measures to re-file the same as Civil Miscellaneous Appeals. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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WP No. 17121 of 2026 €



SENTHILKUMAR RAMAMOORTHY J.

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