



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :11.03.2022

CORAM:

**THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR**

**C.M.A(MD)Nos.955 to 1030 of 2015
and
connected miscellaneous petitions**

C.M.A(MD)No.955 to 1030 of 2015

The Commissioner of Customs
Customs House,
Tuticorin.

... Appellant/Respondent in all CMAs
-vs-

1.The Customs Excise and Service Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006. ... Respondent

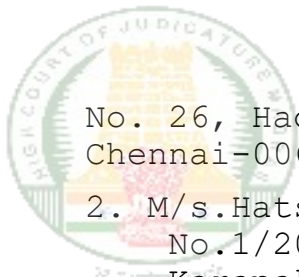
2.Tamil Nadu Generation and
Distribution Corporation Ltd.,
2nd Floor, N.P.K.R.R.Maligai,
No.144, Annasalai,
Chennai-600 032.
Tamil Nadu. ... Respondent/Appellant in CMA
(MD).No.955 to 999 of 2015

1. The Customs Excise and Service, Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan Annex, 1st Floor,
No. 26, Haddows Road,
Chennai-006.

2. M/s.Sun Paper Mills Ltd., No.86, Old No.46
Evk Sampath Road,
Chennai 07.

... Respondent(s) in CMA(MD). 1000/ 2015

1. The Customs Excise and Service, Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan Annex, 1st Floor,



No. 26, Haddows Road,
Chennai-006.

2. M/s.Hatsun Agro Products Lit .,, Domaine,
No.1/20-A, Rajiv Gandhi Salai (Omr)
Karapakkam,
Chennai -97.

... Respondent(s) in CMA(MD). 1001/ 2015

1. The Customs Excise and Service, Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan Annex, 1st Floor,
No. 26, Haddows Road,
Chennai-006.

2. M/s.Sri Chakra Industries,
550/16, New No. 4/25 Ambigai Nagar,
Thazhai Veethi,
Gomathipuram.
Madurai- 020.

... Respondent(s) in CMA(MD). 1002/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan Annex, 1st Floor,
No. 26, Haddows Road,
Chennai-006.

2. V.Arivazhagar, Manager,
M/s.Sri Chakra Industries,
550/16, New No. 4/25,
Ambigai Nagar,Thazhai Veethi,
Gomathipuram, Madurai-020.

... Respondent(s) in CMA(MD). 1003/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan Annex, 1st Floor,
No. 26, Haddows Road,
Chennai-006.

2. M/s.Servalakshmi Papers Ltd. 31,
Old 10-2 Bharathi Park Vii Cross,



Saibaba Colony,
Coimbatore-11. Tamil Nadu.

... Respondent(s) in CMA(MD). 1004/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.
2. H.S. Seetharaman 31,
Old 10-2 Bharathi Park Vii Cross Saibaba Colony,
Coimbatore-641011, Tamilnadu.

... Respondent(s) in CMA(MD). 1005/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.
2. Servalakshmi Papers Boards Pvt. Ltd.,
Vilampatti, Nilakottai,
Dindigul-624219,
Tamilnadu.

... Respondent(s) in CMA(MD). 1006/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.
2. Sehasayee Paper And Board Ltd.,
Pallipalayam, Erode-638007.

... Respondent(s) in CMA(MD). 1007/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Srinivasan



Sr. Executive Purchase Seshasayee Paper and Boards Ltd.,
Erode-638007, Tamilnadu.

... Respondent(s) in CMA(MD). 1008/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. Seshasayee Paper And Boards Ltd.,
Pallipalayam, Erode-638007,
Tamilnadu.

... Respondent(s) in CMA(MD). 1009/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. M/s.K.G.Denim Limited Jadayampalayam,
Mettupalayam,
Coimbatore 641 502,
Tamil Nadu.

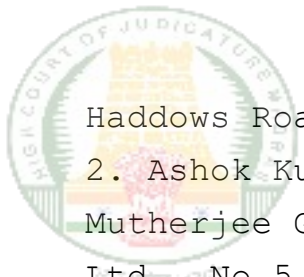
... Respondent(s) in CMA(MD). 1010/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. R. Selva Kumar, G.M.,
Jadayampalayam, Mettupalayam, Coimbatore-641502, Tamilnadu.

... Respondent(s) in CMA(MD). 1011/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,



Haddows Road, Chennai-600 006.

2. Ashok Kumar

Mutherjee Gm Import Agarwal Coal Corporation Pvt.,
Ltd., No.5,

WIPRIY Yeshwant Colony Y N Road,

Indore-452 003, Madhya Pradesh.

... Respondent(s) in CMA(MD). 1012/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road,
Chennai-600 006.

2. Agarwal Coal Corporation Pvt., Ltd
Agarwalhouse, No.5,
Yeshwant Colony Y N Road, Indore - 452 003.,
Madhya Pradesh.

... Respondent(s) in CMA(MD). 1013/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Indbarath Thermal Power Ltd.,
New Nu.20 Old No.129, Chamiers Road,
Nandanam, Chennai-600035,
Tamilnadu.

... Respondent(s) in CMA(MD). 1014/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Indbarath Thermal Power Ltd.,
New Nu.20 Old No.129, Chamiers Road,



Nandanam, Chennai-600035,
Tamilnadu.

... Respondent(s) in CMA(MD). 1015/ 2015

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1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Madras Cements Limited
Formerly Ramco Cements Limited Auras Corporate Centre,
5th Floor, 98a, Radhakrishnan Salai,
Mylapore, Chennai - 600004, Tamilnadu.

... Respondent(s) in CMA(MD). 1016/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Prakash Manian Indbarath Power Gencom Ltd.,
New No.20.20 / Old No.129,
Chamiers, Road, Nandanam,
Chennai-6000035, Tamilnadu.

... Respondent(s) in CMA(MD). 1017/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Bhatia Global Trading Limited, No.8/5,
Manorama Ganji, Navratan Bagh, Main Road,
Indore-452 001. Adya Pradesh.

... Respondent(s) in CMA(MD). 1018/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,



Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Costal Eneray Pvt. Ltd.,
5th Floor, Buhati Towers, No.4, Moores Road,
Chennai 600006, Tamil Nadru.

... Respondent(s) in CMA(MD). 1019/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. S. Sivakumar,
Gm(Finance & Accounts) M/s. Coastal Energy Pvt. Ltd.,
5th Floor, Buhati Towers, No.4,
Moores Road,
Chennai-600006 Tamil Nadu.

... Respondent(s) in CMA(MD). 1020/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. Devendran Coal International Pvt Ltd.,
2a, & B, Iii Floor Raja Annamalai Building,
Chennai-600 008. Tamil Nadu.

... Respondent(s) in CMA(MD). 1021/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. B. Venkatraman
Devendran Coal International Pvt. Ltd.,



2a & B, Iii Floor, Raja Annamalai Building,
Chennai, 600008, Tamilnadu.

... Respondent(s) in CMA(MD). 1022/ 2015

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1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Apollo Tyres Ltd., Near Chalakudi,
Thrissur-680689, Kerala.

... Respondent(s) in CMA(MD). 1023/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Empee Distilleris Ltd.,
Empee Towers, No.59, Harris Road, Pudupet,
Chennai-600002, Tamil Nadu.

... Respondent(s) in CMA(MD). 1024/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. P.A. Jacob Mani,
Former G.M. V.P. (Operations),
Empee Distilleries Limited, Empee Toers No.59,
Harris Road, Pudupet,
Chennai-600002, Tamil Nadu.

... Respondent(s) in CMA(MD). 1025/ 2015

1. The Customs Excise and Service,



Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. Empee Sugars and Chemicals Ltd.,
Empee Towers 59, Harris Road, Pudupet,
Chennai-600002, Tamil Nadu.

... Respondent(s) in CMA(MD). 1026/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. R. Gopalakrishnan Gm Empee Sugars and Chemical Ltd.,
Empee Towers, 59, Harris Road,
Pudupet, Chennai-600002. Tamil Nadu.

... Respondent(s) in CMA(MD). 1027/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26,
Haddows Road, Chennai-600 006.

2. Phonenix Comtrade Pvt., Ltd.,
Office Unit No.112 & 113, 1st Floor,
B-Wing, Western Edge-II, Near W.E. High Way,
Borivali (E), Mumbai-400066.
Maharashtra,

... Respondent(s) in CMA(MD). 1028/ 2015

1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex, 1st Floor, No.26, Haddows Road,
Chennai-600 006.

2. Star Coal India Pvt. Ltd.,



No.3 Nathan Street, 2nd Floor,
Harrington Road, Chetpet, Chennai-6000031,
Tamil Nadu.

... Respondent(s) in CMA(MD). 1029/ 2015

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1. The Customs Excise and Service,
Tax Appellate Tribunal South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

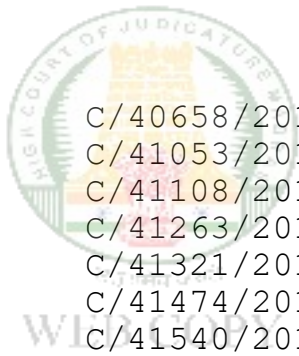
2. M.A. Ahamed Sulaiman,
V.P. Star Coal India Pvt., Ltd.,
No.3, Nathan Street, 2nd Floor, Arrington Road,
Chetpet, Chennai-6000031.
Tamil Nadu.

... Respondent(s) in CMA(MD). 1030/ 2015

PRAYER in 955 of 2015: Appeal filed under Section 130 of Customs Act, 1962, to consider the above substantial question of law raised by the revenue and allow this appeal by setting aside the impugned Miscellaneous Order No.42230 to 42339 of 2014, dated 18.11.2014 made in Appeal No.C/41899/2013, on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

Prayer in CMA(MD).No. 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1014, 1015, 1016, 1017, 1018, 1019, 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029 & 1030 of 2015:

Appeal filed under Section 130 of Customs Act, 1962, to consider the above substantial question of law raised by the revenue and allow this appeal by setting aside the impugned Miscellaneous Order No. 42230 to 42339 of 2014, dated 18.11.2014 made in Appeal No. C/41900/2013, C/41901/2013 C/41902/2013 C/41903/2013 C/41904/2013 C/41905/2013 C/41906/2013 C/41907/2013 C/41908/2013 C/41909/2013 C/41910/2013 C/41911/2013 C/41912/2013 C/41913/2013 C/41914/2013 C/41915/2013 C/41916/2013 C/41917/2013 C/41918/2013 C/42026/2013 C/42027/2013 C/42028/2013 C/42029/2013 C/42030/2013 C/42031/2013 C/42032/2013 C/42033/2013 C/42034/2013 C/42035/2013 C/42036/2013 C/42037/2013 C/42038/2013 C/42039/2013 C/42040/2013 C/42041/2013 C/42042/2013 C/42043/2013 C/42044/2013 C/42045/2013 C/42046/2013 C/42047/2013 C/42048/2013 C/42049/2013 C/42050/2013

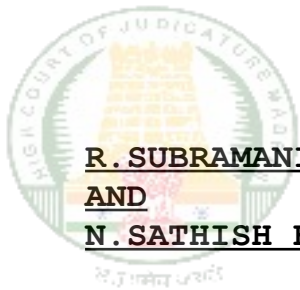


C/40658/2014 C/40160/2014 C/40828/2014 C/40829/2014 C/41052/2014
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C/41474/2014 C/41475/2014 C/41476/2014 C/41510/2014 C/41539/2014
C/41540/2014 on the file of the customs, Excise and Services Tax
Appellate Tribunal, south Zonal Bench, Chennai.

For Appellant :Mr.B.Vijay Karthikeyan in All CMAs

For R1 :No appearance in All CMAs

For R2 :Mr.B.Ramanathan
in CMA(MD).No.955 to 999/2015
M/S. S.RENGANATHAN
in CMA(MD).No. 1002 &1003/2015
M/S.K.S.VENKATAGIRI
in CMA(MD).No.1004,1005, 1006, 1010 &1011 of
2015
M/S. LAKSHMI KUMARAN & SRIDHARAN ATTORNEY
in CMA(MD).No.1007 to 1009, 1019 & 1020/2015
M/S. N.DILIP KUMAR
in CMA(MD).No.1012 &1013 /2015
M/S. RAGUVARAN GOPALAN
in CMA(MD).No.1014&1017/2015
M/S. SATHISH PARASARAN
in CMA(MD).No.1015&1016/2015
MR.S.JEYAKUMAR
in CMA(MD).
No.1021,1022,1024,1026,1027,1029&1030/2015
M/S. B. RAJESH SARAVANAN
in CMA(MD).No.1023/2015
M/S. R.SARAVANAKUMAR
in CMA(MD).No.1028/2015
No Appearance
in CMA(MD).No.1000,1001,1018&1025/2015



COMMON JUDGMENT

R. SUBRAMANIAN, J

AND

N. SATHISH KUMAR, J

Though we have considerable doubt about the maintainability of the appeal, which challenges the reference made by the regular Bench of a issue to a Larger Bench, Mr.B.Vijay Karthikeyan, learned counsel appearing for the appellant would submit that in view of the fact that the appeals filed against similar orders before the Principal Bench, were dismissed, the larger Bench of CESTAT heard the matters afresh and had remitted the matter for denova proceedings before the adjudicating authority based upon the outcome of the decision of the Hon'ble Supreme Court in **M/s.Maruti Ispat and Energy Pvt., Ltd., & Others**. Therefore, according to the learned counsel for the appellants, these appeals have become infructuous.

2. Recording the statement of the learned counsel, these appeals are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (Crl Side)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

am

Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate / litigant concerned.

To:

1.The Customs Excise and Service Tax Appellate Tribunal
South Zonal Bench,
Sasthiri Bhavan, Annex,
1st Floor, No.26, Haddows Road,
Chennai-600 006.

2.Tamil Nadu Generation and
Distribution Corporation Ltd.,
2nd Floor, N.P.K.R.R.Maligai,
No.144, Annasalai,
Chennai-600 032.

Tamil Nadu.

<https://hcservices.ecourts.gov.in/hcservices/>



+1 CC to M/s.B.VIJAY KARTHIKEYAN, Advocate (SR-11735[F] dated 14/03/2022)

+2CC to M/S. S.RENGANATHAN, Advocate, SR.No.11965,11964

+5CC to M/S. LAKSHMI KUMARAN, Advcoate, SR.No.12087,12086,12085,12084

+1CC to M/S. B. RAJESH SARAVANAN, Advocate, SR.No.11893

C.M.A(MD)Nos.955 to 1030 of 2015
11.03.2022

KS (CO)
KB(25.03.2022) 13P 12C