



WEB COPY



C.M.A.Nos. 3532, 3533 & 3534 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER
KUMAR

C.M.A.Nos. 3532, 3533 & 3534 of 2014
and M.P.Nos. 1 & 1 of 2014

Shri Haju Sumer, Partner
M/s. Diamond Traders,
Old No.40, New No.81,
Acharappan Street, Chennai – 600 001.
Appellant

..

in CMA No. 3532/2014

M/s. Diamond Traders,
Old No.40, New No.81,
Acharappan Street, Chennai – 600 001.
Rep. By its Patner
Shri Haji Sumer

.. Appellant

in CMA Nos. 3533 & 3534/2014

vs

1.The Commissioner of Customs
(Seaport-Export), Customs House,
No.60, Rajaji Salai, Chennai – 600 001.

2.Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhavan,
No.26, Haddows Road,
Chennai – 600 006.

.. Respondents
in all appeals



C.M.A.Nos. 3532, 3533 & 3534 of 2014

Prayer in C.M.A.No. 3532 of 2014 : Appeal filed under Section 130 of the Customs Act against Misc.Order No.41491/2014 in C.Stay.40645/2013, in Appeal No. C/40936/2013-DB dated 03.09.2014 pending on the file of Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

Prayer in C.M.A.No. 3533 of 2014 : Appeal filed under Section 130 of the Customs Act against Misc.Order No.41492/2014 in C.Stay.40646/2013, in Appeal No. C/40937/2013-DB dated 03.09.2014 pending on the file of Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

Prayer in C.M.A.No. 3534 of 2014 : Appeal filed under Section 130 of the Customs Act against Misc.Order No.41906/2014 in C/Misc/42464/2014, in Appeal No. C/40937/2013-DB dated 11.11.2014 pending on the file of Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.B.Satish Sundar
(in all appeals)

For Respondents : Ms.S.Lydia Steffi
for Mr.Rajnish Pathiyil
Senior Standing Counsel
for R1
R2 – Tribunal
(in all appeals)

COMMON JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

C.M.A.Nos. 3533 & 3534 of 2014, which are connected to C.M.A.No. 3532 of 2014, are directed to be listed under a special list today and are so listed.

2. A common order is passed in respect of all three Civil Miscellaneous Appeals as the same issue arises for determination in all



C.M.A.Nos. 3532, 3533 & 3534 of 2014

the appeals relating to a challenge to an order of pre-deposit pending appeal before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). These appeals are infructuous as on date as, pending the present Civil Miscellaneous Appeals, the appeals have been disposed of by the CESTAT in favour of the appellant.

3. Mr.Satish Sundar would also confirm that refunds have been obtained pursuant to the order in favour of the assessee/appellant.

4. Recording the aforesaid, these Civil Miscellaneous Appeals are closed as infructuous. No costs. Connected miscellaneous petitions are closed.

[A.S.M, J.] [M.S.K, J.]
03.12.2025

Neutral Citation:Yes/No
ssm

To

1.The Commissioner of Customs
(Seaport-Export), Customs House,
No.60, Rajaji Salai, Chennai – 600 001.

2.The Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhavan,
No.26, Haddows Road,
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DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

ssm

C.M.A.Nos. 3532, 3533 & 3534 of 2014

03.12.2025