IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.07.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR

W.P.No.23291 of 2025
and
WMP.No.26158 of 2025

M/s.Crimson Foods
represented by its Proprietor,
Mr.Nikhil Moturi
No.13, First Crescent Road,
Gandhi Nagar, Adyar,
Chennai – 600 020.

.... Petitioner

Vs

1. Commissioner of GST and Central Excise,
   Chennai South Commissionerate,
   692, Anna Salai, MHU Complex,
   Nandanam, Chennaiu – 600 035.

2. The Additional Commissioner of GST and Central Excise,
   Chennai South Commissionerate,
   692, 5th Floor, MHU Complex,
   Anna Salai, Nandanam, Chennai – 600 035.

.... Respondents

Prayer : PETITION filed under Article 226 of the Constitution of India praying for writ of Certiorari to call for the records pertaining to the impugned Final Order Nos.40437-40438/2025 dated 15.04.2025 passed by the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, Chennai and quash the same to the extent it deals with the issue of Outdoor Catering Service rendered by the petitioner to SEZ units covered by paragraph nine (9) of the said Final Order Nos.40437-40438/2025 dated 15.04.2025.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents: Mr.Rajendran Raghavan
Senior Panel Counsel

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

We have heard both Mr.Hari Radhakrishnan, learned counsel for the petitioner and Mr.Rajendran Raghavan, learned Senior Panel Counsel for the respondents. Mr.Raghavan would maintain that Form A1 is mandatory, whereas, Mr.Hari Radhakrishnan would maintain that the following decisions of the Supreme Court and other High Courts would support his contention that Form A1 is not mandatory.

i. *Eclerx Services Ltd. V. Commissioner of CGST & Central Excise, Navi Mumbai,* ((2023) 4 Centax 89 (Tri.Bom))

ii. *Commissioner of CGST & Central Excise, Navi Mumbai. V. Eclerx Services Ltd.* ((2023) 4 Centax 96 (S.C.))

iii. *GMR Aerospace Engineering Ltd. V. Union of India* (2019 (31 G.S.T.L. 596 (A.P.))

iv. *Union of India V. GMR Aerospace Engineering Ltd.* ((2023) 6 Centax 155 (S.C.))

2. The assessee's claim for exemption has ultimately been remanded to the file of the Assessing Officer by the CESTAT with the following directions:

> *'In light of the judgments discussed above the appellant is provided one more chance to produce the requisite documents in support of their claim for exemption and the provisions of the SEZ Act.'*

3. The Court suggests that since the remand is open, submissions may be put forth before the Assessing Authority who will hear the issue de novo without any fetters imposed and decide the same in light of the judgments that have been rendered on this issue.

4. Having regard to the suggestions, the petitioner does not wish to pursue this Writ Petition any more and withdraws the same. Mr.Hari Radhakrishnan, learned counsel for the petitioner makes an endorsement to this effect.

5. Recording the endorsement made, this Writ Petition and the connected Miscellaneous Petitions are dismissed as withdrawn granting liberty as aforesaid to the petitioner to make its submissions before the Assessing Authority, who will

DR. ANITA SUMANTH,J.
and
N. SENTHILKUMAR.,J

consider the same in light of the open remand by the Tribunal, taking into consideration the judgments cited. No costs.

[A.S.M., J] [N.S., J]
02.07.2025

sl
Index:Yes/No
Speaking order
Neutral Citation:Yes

To

1. Commissioner of GST and Central Excise,
   Chennai South Commissionerate,
   692, Anna Salai, MHU Complex,
   Nandanam, Chennaiu – 600 035.

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