THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

C.M.A.Nos.2616, 2615 and 2618 of 2025
and
C.M.P.Nos.21974, 21969 and 21986 of 2025

CMA.No.2616 of 2025:

M/s.Welcord Component Industries,
B-8, Pipdic Industrial Estate,
Mettupalayam,
Puducherry – 605 009. ...Appellant

Vs.

The Commissioner of CGST & Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue, Beach Road,
Puducherry – 605 001. ...Respondent

CMA.No.2615 of 2025:

Rankit Bhutoria,
Partner,
M/s.Welcord Component Industries,
B-8, Pipdic Industrial Estate,
Mettupalayam,
Puducherry – 605 009. ...Appellant

Vs.

The Commissioner of CGST & Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue, Beach Road,
Puducherry – 605 001. ...Respondent

CMA.No.2618 of 2025:

Prasanna Bhutoria,
Managing Partner,
M/s.Welcord Component Industries,
B-8, Pipdic Industrial Estate,
Mettupalayam,
Puducherry – 605 009. ...Appellant

Vs.

The Commissioner of CGST & Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue, Beach Road,
Puducherry – 605 001. ...Respondent

PRAYER in CMA.No.2616 of 2025: This Civil Miscellaneous Appeal filed under Section 35G of Central Excise Act praying to answer the "substantial questions of law" in favour of the appellant and consequently allow the present Civil Miscellaneous Appeals by setting aside the Final Order No.FO/A/40615/2025-EX(DB) in Appeal E/41167/2017 dated 17.06.2025 passed by the Tribunal.

PRAYER in CMA.No.2615 of 2025: This Civil Miscellaneous Appeal filed under Section 35G of Central Excise Act praying to answer the "substantial questions of law" in favour of the appellant and consequently allow the present Civil Miscellaneous Appeals by setting aside the Final Order No.FO/A/40617/2025-EX(DB) in Appeal E/41168/2017 dated 17.06.2025 passed by the Tribunal.

PRAYER in CMA.No.2618 of 2025: This Civil Miscellaneous Appeal filed under Section 35G of Central Excise Act praying to answer the "substantial questions of law" in favour of the appellant and consequently allow the present Civil Miscellaneous Appeals by setting aside the Final Order No.FO/A/40616/2025-EX(DB) in Appeal E/41166/2017 dated 17.06.2025 passed by the Tribunal.

For Appellant : Mr.M.A.Mudimannan in all CMAs

For Respondent : Mr.G.Meganathan,
Senior Standing Counsel in all CMAs

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COMMON JUDGMENT

(Judgment of the Court was delivered by S.M.SUBRAMANIAM, J.)

The present Civil Miscellaneous Appeals have been instituted challenging the orders of the Customs, Excise and Service Tax Appellate Tribunal, Chennai dated 17.06.2025 made in Final Order No.FO/A/40615/2025-EX(DB) in Appeal E/41167/2017, FO/A/40617/2025-EX(DB) in Appeal

E/41168/2017 and FO/A/40616/2025-EX(DB) in Appeal E/41166/2017.

2. Regarding the substantial questions of law to be raised in the present appeals, the learned counsel for the appellant would draw the attention of this Court to the findings in paragraph Nos.12, 13 and 17 of the order of the appellate Tribunal, in which the appellant would contend that the case of the appellant had been accepted by the Tribunal and therefore, there is no reason to remit the matter back to the Authority for a fresh adjudication.

3. We have carefully gone through the paragraphs relied on behalf of the appellant and paragraph No.17 of the order would be relevant, which reads as under:

> *17. On overall analysis, we find that the mahazar was drawn on 08.12.2014 and the witnesses have voluntarily travelled from Madipakkam and Padi, Chennai all the way to Mettupalayam, Pondicherry only to participate and witness the mahazar proceedings. Annexure (A) is the inventory of physical stock of finished/ semi-finished goods/ raw materials, consumables and machinery at the premises of the Appellant-firm. The condition of the above machinery as to whether they were in working condition or not is not clearly forthcoming as, apparently, none of the team members or even any of the witnesses is an expert to certify to that effect. The reference as*

"Unused/ Dilapidated" does not lead us anywhere and hence, the investigation, according to us, is only a half-hearted attempt by the D.R.I. Hence, we are of the view that the investigating team should have atleast obtained opinion of an expert in this regard since the Revenue is only denying the manufacturing facility of the Appellant-firm. Unfortunately, other than the physical stock there is no other documentary evidence to accept the Revenue's contention and hence, the allegation of the Revenue stands disproved. Appellant has equal responsibility here, hence, it should also place all such records of earlier years/ periods relating to the visits and observations of the Excise Department.

4. In view of the above finding arrived at by the Tribunal, it necessitated for the Tribunal to remit the matter back for fresh adjudication, in order to give quietus to the issues raised between the parties. When the factual adjudications, examination of witnesses, expert opinion are not completely done in the present case, this Court do not find any infirmity in respect of the decision taken by the appellate Tribunal to remit the matter back to the adjudicating Authority for a fresh consideration. No substantial question of law has been raised, more so, the factual adjudication still remains incomplete.

5. In view of the facts and circumstances, this Court is not inclined to entertain the present appeals and are accordingly **dismissed**. No costs.

Consequently, the connected miscellaneous petitions are closed.

(S.M.S., J.) **(C.S.N., J.)**

10.09.2025

dsa

Internet :Yes/No

Index :Yes/No

Neutral Citation :Yes/No

Speaking/Non-speaking order

To:

The Commissioner of CGST & Central Excise,
Pondicherry Commissionerate,
No.1, Goubert Avenue, Beach Road,
Puducherry – 605 001.

S.M.SUBRAMANIAM, J.
and
C.SARAVANAN, J.

dsa

C.M.A.Nos.2616, 2615 and 2618 of 2025

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