IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38613 of 2025

M/s.Motonic India Automotive Private Limited,
Through Mr.Ananthachari Mahesh (Liquidator) ... Petitioner

Vs.

1.Commissioner of GST and Central Excise,
Chennai Outer Commissionerate,
Newry Towers,
No.2054, I Block, II Avenue,
12th Main Road,
Anna Nagar, Chennai – 600 040.

2.The Customs, Excise and Service Tax
Appellate Tribunal,
Represented by its Assistant Registrar,
Shastri Bhavan, Haddows Road,
Nungambakkam, Chennai – 600 034. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 2nd Respondent in Excise Appeal No.42207 of 2017 and quash the order dated 06.05.2025 passed therein and further direct the 1st Respondent to grant refund of the accumulated unutilized CENVAT Credit to the Petitioner herein.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondents : Mr.S.Gurumoorthy
Senior Standing Counsel and
Mr.G.Meganathan
Junior Standing Counsel

ORDER

Mr.S.Gurumoorthy, learned Senior Standing Counsel and Mr.G.Meganathan, learned Junior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Standing Counsels for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in Excise Appeal No.42207 of 2017 (FO/A/40498/2025-EX[DB]) dated 06.05.2025 of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Chennai by way of this Writ Petition.

4. The Petitioner has filed this Writ Petition only on the ground that the

Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Chennai has failed to follow the decision of the Karnataka High Court in **Union of India** Vs. **Slovak India Trading Company Private Limited**, 2006 (201) E.L.T.559 (Kar.), which was followed by the Full Bench of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Mumbai in **M/s.ATV Projects India Limited** Vs. **Commissioner of Central Excise and Service Tax, Rajgad**, 2023 (9) TMI 802, in Excise Appeal No.87084 of 2019 (Final Order No.A/86340/2023) dated 06.09.2023 and therefore the impugned Order dated 06.05.2025 is arbitrary and therefore amenable to the jurisdiction of this Court under Article 226 of the Constitution of India.

5. This Court is of the view, the Petitioner's grievance can be redressed better by the Division Bench of this Court by way of Civil Miscellaneous Appeal.

6. Considering the same, this Writ Petition is directed to be renumbered as Civil Miscellaneous Appeal.

7. The Petitioner is therefore directed to take the papers back and

represent the affidavit by substituting it with a Memorandum of Appeal under Section 35(G) of the Central Excise Act, 1944.

8. This Writ Petition, is thus, closed. No costs.

14.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

arb

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