

Prayer in CMP(MD). No.7447 of 2025:-

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Civil Appellate Jurisdiction

Wednesday, the Thirtieth day of April Two Thousand and Twenty Five

PRESENT

**The HONOURABLE DR. JUSTICE G.JAYACHANDRAN
AND
The HONOURABLE MS. JUSTICE R. POORNIMA**

CMP(MD). Nos.7447 & 7448 of 2025
in
CMA(MD). Nos.1175 & 1176 of 2016

M/s.M.Vijay Anand

... Petitioner/Appellant in both CMPs

Vs

1 The Customs,Excise and
Service Tax Appellate Tribunal
South Zone Bench Shastri Bhawan Annex,
1st Floor, 26 Haddows Road, Chennai 600 006

2 Commissioner of Customs
Customs House, New Harbour Estate,
Tuticorin.

... Respondent/Respondent in both CMPs

Prayer in CMP(MD). No.7447 of 2025:-

The Civil Miscellaneous Petition filed Under Section 148 of Civil Procedure Code, to grant extension of time in depositing the pre-deposit amount before the 1st Respondent as directed by this Honble Court in Judgment dated 06.02.2025 passed in CMA(MD)No.1175 of 2016.



Prayer in CMP(MD). No.7447 of 2025:-

Prayer in CMP(MD). 7448/ 2025 :-

The Civil Miscellaneous Petition filed Under Section 148 of Civil Procedure Code, to grant extension of time in depositing the pre deposit amount before the 1st respondent as directed by this Honble Court in Judgment dated 06.02.2025 passed in CMA(MD)No.1176 of 2016.

Prayer in CMA(MD). No.1175 of 2016:-

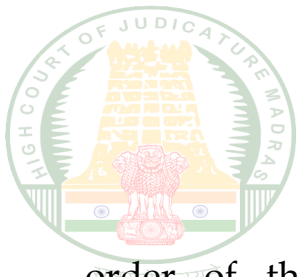
The Civil Miscellaneous Appeal filed Under Section 130 of Customs Act,1962, praying this Court to call for the records of the 1st Respondent in file C/S/202/2012 in C/258/2012 C/Misc./658/2012 & C/S/207/2012 in C/264/2012 and Misc. order No.905/12 and stay order No.832-833 dated 11.12.2012 and set aside the same and consequently, to direct the 1st Respondent to hear the main appeal of the appellant without the insistence of pre-deposit as ordered.

Prayer in CMA(MD). No.1176 of 2016:-

The Civil Miscellaneous Appeal filed Under Section 130 of Customs Act,1962, praying this Court to call for the records of the 1st Respondent in file C/S/202/2012 in C/258/2012 C/Misc./658/2012 & C/S/207/2012 in C/264/2012 and Misc.Order no.905/12 and stay order No.832-833 dated 11.12.2012 and final order No.40192 of 2013 and set aside the same and consequently, to direct the 1st Respondent to hear the main appeal of the appellant without the insistence of pre-deposit as ordered.

ORDER:-

These Petitions are coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and in pursuance to the earlier



Prayer in CMP(MD). No.7447 of 2025:-

order of this Court dated 06.02.2025 and upon hearing the arguments of Thiru.S.Vinayagamani, Advocate for the Petitioner this Court made the following order:

(Order of the Court was made by **DR.G.JAYACHANDRAN.,J**)

These Petitions have been filed for extension of time in depositing the predeposit amount before the first respondent as directed by this Court in its judgment made in C.M.A(MD)Nos.1175 and 1176 of 2016, dated 6.2.2025.

2.Heard the learned counsel for the appellant and perused the materials placed before this Court.

3.This Court had categorically held that by preferring these appeals, the appellant has been evading the tax payable to the State and therefore directed the appellant to predeposit the conditional amount and pursue the appeals. Instead of complying with the order, present petitions have been filed for extension of time without any satisfactory reasons. Hence these Petitions stand dismissed.

Sd/-

Assistant Registrar (CS – I)

// True Copy //

/2025

Sub Assistant Registrar
(CS – I/ II / III /IV)

Madurai Bench of Madras High Court,
Madurai.



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1 The Customs, Excise and
Service Tax Appellate Tribunal
South Zone Bench Shastri Bhawan Annex,
1st Floor, 26 Haddows Road, Chennai 600 006

2 Commissioner of Customs
Customs House, New Harbour Estate,
Tuticorin.

Copy to:

The Section Officer,
Judicial Section,
Madurai Bench of Madras High Court, Madurai

ORDER DATED : 30/04/2025

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ORDER

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CMP(MD). Nos.7447 & 7448 of 2025
in
CMA(MD). Nos.1175 & 1176 of 2016

Giving direction and etc.
as stated within.

AVK/27.05.2025 4P/4C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023