BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.11.2025

CORAM

THE HONOURABLE MR. JUSTICE P.VELMURUGAN
and
THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI

C.M.A(MD)No.354 of 2025
and
C.M.P(MD)No.6172 of 2025

Commissioner of Central Excise
Madurai Commssionerate,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam,
Madurai-625 002. ...Appellant/Respondent

Vs.

M/s.Ad-inn Advertising Services (P) Ltd.,
No.29, 1st Cross Street,
Vanamamalai Nagar,
Bye-Pass Road,
Madurai-625 010. ...Respondent/Appellant

Prayer:-This Civil Miscellaneous Appeal is filed under Section 35-G of the Central Excise Act, 1944, to set aside the Impugned Final order No.40022 of 2024, dated 05.01.2024 passed by the CESTAT, Chennai in respect of the Service Tax demand of Rs.2,47,58,873/-, interest and other penalties thereon and allow the Civil Miscellaneous Appeal.

For Appellant : Mr.R.Gowri Shankar
For Respondent : Mr.S.Murugappan

JUDGMENT

(Judgment of the Court was made by the Hon'ble P.VELMURUGAN J.)

The appellant has filed the present appeal by invoking Section 35G of the Central Excise Act, 1944 challenging the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai, dated 05.01.2024 in Final Order No.40022 of 2024.

2. When the matter came up for admission, the learned counsel appearing for the respondent brought to the notice of this Court that the appellant has a appeal remedy under Section 35L of the Central Excise Act, 1944 and the High Court has no jurisdiction to entertain this appeal. He has also placed the reliance on the order passed by the Delhi High Court in the case of ***Commissioner of Service Tax, Delhi vs. M/s Konark Exim Pvt.***

Ltd., Whereas, the Hon'ble Delhi High Court has held as follows:-

> *"7. In view of the above, the present appeals are rejected as not being maintainable. The Appellant is free to avail of its remedies in accordance with law under Section 35L of the Central Excise Act, 1944.*
>
> *8. Needless to add, that since these appals were pending before this Court since December, 2023, in respect of the entire period during which the appeals remained pending here, the petitioner is free to seek relief for the purpose of calculating limitation, in terms of Section 14 of the Limitation Act, 1963."*

3. In view of the same, this appeal is dismissed on the ground of maintainability and the appellant is at liberty to work out his remedy in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

(P.V.,J.) (L.V.G.J.,)
14/11/2025

Index : Yes/No.
Internet : Yes/No.
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Note: Registry is directed to return the original impugned order to the learned counsel for the appellant.

To:

The Customs, Excise and Service Tax Appellate Tribunal,

Chennai.

P.VELMURUGAN,J.
and
L.VICTORIA GOWRI,J.
am

C.M.A(MD)No.354 of 2025

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