2026:MHC:4702

Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-11-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.KARTHIKEYAN

CMA Nos. 1197, 2179, 2250, 19 & 2424 of 2026

CNR:{HCMA013012152025}

CMA No. 1197 of 2026

Commissioner of Customs
Chennai-IV, Export Commissionerate,
Custom House,
Chennai – 600 001.

..Appellant(s)

Vs

M/s. TMN International
New No.2, Old No.82,
Kamraj Salai, RK Nagar,
R.A.Puram, Chennai-28.

..Respondent(s)

CMA No. 2179 of 2026

CNR:{HCMA010093572026}

Commissioner of Customs Chennai IV
Export Commissionerate,
Custom House,
Chennai- 600 001

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..Appellant(s)

Vs

M/s. Tasa Foods Pvt., Ltd.,
127, Anchorage Court,
Brigade Road,
Bangalore – 560 025.

..Respondent(s)

CMA No. 2550 of 2026 Case QR

CNR:{HCMA010098632026}

Commissioner of Customs
Chennai IV,
Export Commissionerate,
Custom House,
Chennai - 600 001.

..Appellant(s)

Vs

M/s. Rockmount Enterprises Pvt., Ltd.,
Old No.5, New No.17,
Sivanandam Colony,
Korattur, Chennai,
Tiruvallur – 600 076.

..Respondent(s)

CMA No. 19 of 2026 Case QR

CNR:{HCMA012947592025}

Commissioner of Customs
Chennai – IV,
Export Commissionerate,
Custom House,
Chennai- 600 001.

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..Appellant(s)

Vs

M/s. SKOT INDIA
No.8A, Govardhan Street,
Royapettah,
Chennai – 600 014.

..Respondent(s)

CMA No. 2424 of 2026

Case QR

CNR:{HCMA013012142025}

Commissioner of Customs,
Chennai IV(Exports),
Custom House, Chennai – 600 001.

..Appellant(s)

Vs

M/s ABC Fruits
On Chennai – Bangalore Highway Road
Ankinayanpalli Village & Post,
Near Bargur, Krishnagiri Tk & Dt.
Tamil Nadu – 635 104.

..Respondent(s)

Prayer in CMA No. 1197 of 2026 : Appeal filed under Section 130 of the Customs Act, 1962 against the Common interim order No. SO/MO/40825-40830/2025-CU(DB) CESTAT, Chennai dated 31.07.2025 and Customs Miscellaneous Application (stay) No. 40873/2024 passed by the CESTAT in the Customs Appeal No. 40894 of 2024 arising out of Order in Appeal No.C.Cus.I/608-613/2024 dated 12.09.2024 passed by the Commissioner of Customs (Appeal-I) Chennai.

Prayer in CMA No. 2179 of 2026 : Appeal filed under Section 130 of the Customs Act, 1962 against the common Interim Order No.SO/MO/40825-40830/2025-CU(DB) CESTAT, Chennai dated 31.07.2025 and Customs Miscellaneous Application (Stay) No.40869/2024 passed by the CESTAT in the Customs Appeal No.40897 of 2024 arising out of order in appeal

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No.CCus.I/608-613/2024 dated 12.09.2024 passed by the Commissioner of Customs (Appeals-I), Chennai.

Prayer in CMA No. 2550 of 2026 : Appeal filed under Section 130 of the Customs Act, 1962 against the Common Interim Order No. SO/MO/ 40825 -40830/2025CU(DB) CESTAT, Chennai dated 31.07.2025 and Customs Miscellaneous Application Stay No. 40868/ 2024 passed by the CESTAT in the Customs Appeal No. 40892 of 2024 arising out of Order-in-Appeal No.C.Cus.1/608-613 dated 12.09.2024 passed by the Commissioner of Customs Appeals I, Chennai.

Prayer in CMA No. 19 of 2026 : Appeal filed under Section 130 of the Customs Act, 1962 against the Common Interim Order No. SO/MO / 40825 -40830/2025-CU (DB) CESTAT, Chennai dt. 31.07.2025 and Customs Miscellaneous Application (Stay) No. 40871/2024 passed by the CESTAT in the Customs Appeal No. 40893 of 2024 arising out of Order in - Appeal No. C.Cus.I/608-613/2024 dt. 12.09.2024 passed by the Commissioner of Customs (Appeals-I), Chennai.

Prayer in CMA No. 2424 of 2026: Appeal filed under Section 130 of the Customs Act, 1962 against the Customs Appeal No.40896 of 2024 arising out of order in Appeal No.C.Cus.I/608/-613 dated 12.09.2024 passed by the Commissioner of Customs (Appeals-I) Chennai.

Case Number	For Appellant	For Respondent
CMA No. 1197/2026	Mr.S.M.Deenadayalan	Mr.B.Sathish Sundar
CMA No. 2179/2026	Mr.S.M.Deenadayalan	Mr.Mohd. Uuvaisullah Mushin A
CMA No. 2550/2026	Mr.S.M.Deenadayalan	No appearance
CMA No.19/2026	Mr.S.M.Deenadayalan	Mr.A.Mohamed Uvaisullah Mushin
CMA No. 2424/2026	Mr.S.M.Deenadayalan	Mr.Mohd. Uuvaisullah Mushin A

COMMON JUDGMENT

(Delivered by Dr.Anita Sumanth, J.)

In this batch of five appeals, the Revenue has assailed orders of the Customs, Excise and Service Tax Appellate Tribunal, Chennai (CESTAT) dated 31.07.2025 & 12.09.2024.

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2. The common issue that arises across appeals is the correctness of the orders of the CESTAT rejecting the Miscellaneous Applications filed by the Commissioner of Customs seeking stay of the order of the Commissioner, pending the appeals.

3. We had vide our order dated 19.08.2026 recorded the submissions of Mr.Deenadayalan, as follows:-

> *"Since Mr.Deenadayalan, appearing for the Department, states that the early hearing petition filed by the Department has been allowed and the appeals listed on 24.09.2026, there may not be any necessity for the Department to pursue the present appeal. He seeks some time to obtain instructions. He states that the Department has filed appeals challenging the orders passed by the CESTAT rejecting their stay applications in CMA.Nos.2424, 2550 and 2179 of 2026 and the same may be listed along with the present appeal.*
>
> *2. List on 07.09.2026 along with CMA.Nos.2424, 2550 and 2179 of 2026"*

4. Today, all learned counsel would accede to the position that the main appeals have been heard by the CESTAT on various dates and have been reserved for orders. In such circumstances, it is not necessary for the parties to pursue the present appeals.

5. The Tribunal has rightly concluded that it is vested with powers to consider the grant of interim protection, at its discretion. We concur with this

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conclusion. The rejection of the Miscellaneous Applications has been solely on the ground that the Appellants did not deserve the protection sought.

6. We are of the considered view that the CESTAT has considered the Miscellaneous Applications in proper light, and no perversity in the detailed order passed rejecting the stay applications has even been urged, let alone been established.

7. These Civil Miscellaneous Appeals are dismissed. No costs.

(A.S.M, J.) (S.K, J.)
19-11-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

ssm

To

1. The Commissioner of Customs Chennai IV
   Export Commissionerate,
   Custom House, Chennai- 600 001

2. The Customs, Excise and Service Tax Appellate Tribunal, Chennai.

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DR.ANITA SUMANTH, J.
AND
S.KARTHIKEYAN, J.

ssm

CMA No. 1197 of 2026 etc

19-11-2026

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