



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

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CORAM

**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED**

**CMP No. 10135 of 2026
AND**

**C.M.A.SR.No.207124 of 2025, C.M.A.SR No.207117 of 2025, CMA SR
No.207463 of 2025,CMA SR NO. 207459 of 2025,CMA SR No.207126 of
2025, CMP No.10139 OF 2026, CMP No.10140 of 2026,
CMP No.10143 of 2026,CMP No.10145 of 2026**

CMP No. 10135 of 2026

**Ashok Leyland Limited
(Previously known as Hinduja
Foundries Limited) 1A, Kathivakkam
High Road, Ennore, Chennai 600057 ... Appellant**

Vs.

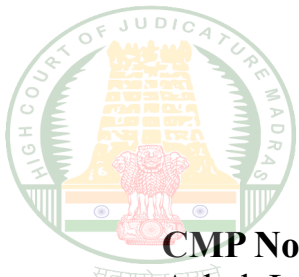
**Commissioner of CGST and Central Excise
Chennai North Commissionerate, 26/1,
Mahatma Gandhi Road,
Nungambakkam, Chennai - 034. ... Respondent**

CMP No. 10139 of 2026

**Ashok Leyland Limited
Previously known as Hinduja Foundries
Limited, 1A, Kathivakkam High Road,
Ennore, Chennai 600057 ... Appellant**

Vs

**Commissioner of CGST and Central Excise
Chennai North Commissionerate 26/1,
Mahatma Gandhi Road
Nungambakkam, Chennai 34 ... Respondent**



CMP No. 10140 of 2026

Ashok Leyland Limited
(Previously known as Hinduja
Foundries Limited) 1A, Kathivakkam
High Road, Ennore, Chennai 600057 ... Appellant

Vs

Commissioner of CGST and Central Excise
Chennai North Commissionerate, 26/1,
Mahatma Gandhi Road,
Nungambakkam, Chennai - 034. ... Respondent

CMP No. 10143 of 2026

Ashok Leyland Limited
Previously known as Hinduja Foundries
Limited 1A, Kathivakkam High Road,
Ennore, Chennai 600057 ... Appellant

Vs

Commissioner of CGST and Central Excise
Chennai North Commissionerate, 26/1,
Mahatma Gandhi Road,
Nungambakkam, Chennai 034. ... Respondent

CMP No. 10145 of 2026

Ashok Leyland Limited
(Previously known as Hinduja
Foundries Limited) 1A, Kathivakkam
High Road, Ennore, Chennai 600057 ... Appellant

Vs

Commissioner of CGST and Central Excise
Chennai North Commissionerate, 26/1,
Mahatma Gandhi Road,
Nungambakkam, Chennai 34. ... Respondent



Prayer in CMP No. 10135 of 2026: Civil Miscellaneous Petition filed under Section 35-G(2) of the Central Excise Act, to condone the delay of 151 days in filing the above Civil Miscellaneous Appeal and to take the appeal on record and to pass such further or other orders as this Honble Court.

Prayer in CMP No. 10139 of 2026: Civil Miscellaneous Petition filed under Section 35-G(2) of the Central Excise Act, to condone the delay of 151 days in filing the above Civil Miscellaneous Appeal and to take the appeal on record and to pass such further or other orders as this Honble Court.

Prayer in CMP No. 10140 of 2026: Civil Miscellaneous Petition filed under Section 35-G(2) of the Central Excise Act, to condone the delay of 151 days in filing the above Civil Miscellaneous Appeal and to take the appeal on record and to pass such further or other orders as this Honble Court.

Prayer in CMP No. 10143 of 2026: Civil Miscellaneous Petition filed under Section 35-G(2) of the Central Excise Act, to condone the delay of 151 days in filing the above Civil Miscellaneous Appeal and to take the appeal on record and to pass such further or other orders as this Honble Court.

Prayer in CMP No. 10145 of 2026: Civil Miscellaneous Petition filed under Section 35-G(2) of the Central Excise Act, to condone the delay of 151 days in filing the above Civil Miscellaneous Appeal and to take the appeal on record and to pass such further or other orders as this Honble Court.

For Petitioner: Mr. P.R. Renganath
in all cases

For Respondent: Mr.Rajendra Raghavan,
in all cases Senior Panel Counsel.



COMMON ORDER

(Order of the Court was made by G.Jayachandran J.)

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In view of the fact that the connected appeals filed with delay have been entertained and the delay has been condoned, for the sake of uniformity, the delay of 151 days in filing the Civil Miscellaneous Appeals is hereby condoned. Accordingly, these Petitions are ordered.

(Dr. G.JAYACHANDRAN J.)(SHAMIM AHMED J.)

30-04-2026

Note: Registry is directed to number the appeal if it is otherwise in order.

Index : Yes/No

Neutral Citation : Yes/No



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C.M.P .No. 10135 of 2



Dr. G.JAYACHANDRAN, J.
&
SHAMIM AHMED, J.
bsm

CMP No. 10135 of 2026
AND CMA SR NO. 207124 OF 2025,
CMA SR NO. 207117 OF 2025,
CMA SR NO. 207463 OF 2025,
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