IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17764 of 2026
and WMP.Nos.19094 & 19095 of 2026

M/s. Mahindra Holidays and Resorts India Limited
Mahindra Towers, 2nd Floor,
17/18, Patullas Road,
Chennai 600 002.

..Petitioner

Vs

1. The Customs, Excise and Service Tax Appellate Tribunal, Shastri Bhavan, 26 Haddows Road, Annexe , Nungambakkam, Chennai 06.

2. The Commissioner of GST and Central Excise
Chennai North Commissionerate
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 34.

3. The Deputy Commissioner of GST and Central Excise,
Nungambakkam Division, Chennai North Commissionerate ,
Office of the Deputy Commissioner of GST and Central Excise,
No. 26/1, 5th Floor, Annex Building,
Mahatma Gandhi Road, Chennai 34.

4. The Commissioner of GST and Central Excise (Appeals - I)
Office of the Commissioner of GST and Central Excise (Appeals I)
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 34.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for records relating to the Impugned Final Order No. 41259/2025 dated 07.11.2025 passed in Appeal Number ST/40891/2023 issued by the 1st Respondent herein and quash the same and consequentially, direct the 3rd Respondent to grant refund.

For Petitioner: Mr. Harish Bindumadhavan

For Respondents: Mr. M. Santhanaraman, SPC

ORDER

Order issued by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) is challenged in this writ petition.

2. Mr. M. Santhanaraman, learned Senior Panel Counsel (SPC), accepts notice for all the respondents. He raises the preliminary objection that only a statutory appeal, by way of a Civil Miscellaneous Appeal, is maintainable and not a writ petition. He relies *inter alia* on the judgment of this Court in *M/s.Thiruchitrambalam Projects Ltd. vs. Customs, Excise and Service Tax Appellate Tribunal, (2016(7)TMI 472).*

3. Learned counsel for the petitioner submits that the petitioner may be permitted to take the papers back and convert the writ petition into memorandum of appeal under Section 35G of the Central Excise Act, 1944. He

relies on an earlier order of this Court dated 14.10.2025 in W.P.No.38613 of 2025.

4. Upon considering Section 35G of the Central Excise Act and the contentions of learned SPC, the objection raised by him is valid.

5. Accordingly, W.P.No.17764 of 2026 is disposed of by permitting the petitioner to take back the papers from the Registry and take necessary measures to re-file the same as Civil Miscellaneous Appeal. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02-06-2026

Index : Yes/No
Neutral Citation : Yes/No
KJ

To

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Chennai 06.

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SENTHILKUMAR RAMAMOORTHY, J.

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