IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17782 of 2026
and W.M.P.Nos.19115 & 19118 of 2026

M/s.Mahindra Holidays and Resorts India Limited
Mahindra Towers, 2nd Floor,
17/18, Patullas Road,
Chennai-02.

..Petitioner(s)

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-034.

3. The Assistant Commissioner
Office of the Assistant Commissioner of GST and Central Excise,
Nungambakkam Division, Chennai North Commissionerate,
GST Annex Building, V Floor,
26/1, Nungambakkam High Road,
Chennai-034.

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-034.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for records relating to the Impugned Final Order No. 41257/2025 dated 07.11.2025 passed in Appeal Number ST/40485/2021 issued by the 1st Respondent herein and quash the same and consequentially direct the 3rd Respondent to grant refund.

For Petitioner(s):	Ms.R.Vijayalakshmi for Mr.Harish Bindumadhavan
For Respondent(s):	Mr.Su.Srinivasan, SPC

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ORDER

Orders issued by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) are challenged in these writ petitions.

2. Mr.Su.Srinivasan, learned Senior Panel Counsel, 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 senior standing counsel, the objection raised by him is valid.

5. Accordingly, this writ petition 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 a Civil Miscellaneous Appeal. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

03-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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-034.

3. The Assistant Commissioner Office of the Assistant Commissioner of GST and Central Excise, Nungambakkam Division, Chennai North Commissionerate, GST Annex Building, V Floor, 26/1, Nungambakkam High Road, Chennai-034.

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-034.

SENTHILKUMAR RAMAMOORTHY, J.

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