



WEB COPY

CMA No. 85 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

CMA No. 85 of 2026

AND

CMP NO. 957 OF 2026

M/s.Southern General Agencies,

D7, Shanti Apartments,

21, TTK, 1st Cross Street,

Alwarpet, Chennai - 600 018.

..Appellant(s)

Vs

The Commissioner of Customs,
Chennai Preventive Commissionerate,
60, Rajaji Salai, Customs House,
Chennai - 600 001.

..Respondent(s)

Prayer: Civil Miscellaneous Appeal filed under Section 130 of Customs Act, 1962 to set aside the impugned Miscellaneous Order No.40001/2025 dated 02.01.2025 in Application No.C/COD/40651/2024 in Appeal Diary No.41423/2024, passed by the Honble Customs Excise and Service Tax Appellate Tribunal and to allow this appeal.

For Appellant(s): Mr.Hari Radhakrishnan

For Respondent(s): Mr.B.Sivaraman

Junior Standing Counsel



JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

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Learned counsel for the appellant makes an endorsement not pressing the appeal, recording which this Civil Miscellaneous Appeal and the connected Miscellaneous Petition are dismissed as withdrawn.

2. The withdrawal is on account of the fact that the present appeal challenges order of the Customs, Excise and Service Tax Appellate Tribunal (in short 'Tribunal') dismissing the delay condonation petition. The appeal before the Tribunal had challenged the order of the Commissioner of Customs (Appeals), that had remanded the matter for fresh consideration before the Adjudicating Authority.

3. Pending the present appeal, the Adjudicating Authority has passed an order of adjudication rendering the present appeal unnecessary and infructuous. No costs.

(A.S.M.,J.) (M.S.K.,J.)

19-02-2026

Index: Yes/No

Speaking order

Neutral Citation: Yes

sl



To

The Commissioner of Customs,
Chennai Preventive Commissionerate,
60, Rajaji Salai, Customs House,
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