



WEB COPY

CMA No. 3877 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

CMA No. 3877 of 2025

AND CMP NO. 32621 OF 2025

M/s.Gadli Industries,
Rep. by its Authorised Signatory Mr.Hakimuddin Gadli,
8-3, Rajmony Industrial Estate
Near Facile Company, Madukkarai Market,
Madukkarai, Coimbatore,
Tamil Nadu: 641 018.

..Appellant(s)

Vs

Commissioner of GST and Central Excise,
Coimbatore Commissionerate,
6/7, A.T.D. Street, Race Course Road,
Coimbatore,
Tamilnadu 641 018.

..Respondent(s)

Prayer: Appeal filed under Section 35G of Central Excise Act, to set aside the impugned Miscellaneous Order No.SO/MO/40736/2025-(CR) dated 08.07.2025 in Defect Diary No.41035/2025 passed by the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, South Zone, Chennai Bench and restore the appeal to the files of the CESTAT, Chennai.

For Appellant(s):

Ms.Aparna Nandakumar

For Respondent(s):

Mr.Rajnish Pathiyil,
Senior Standing Counsel

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

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This appeal has been filed challenging a miscellaneous order passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zone, Chennai Bench ('Tribunal') on 08.07.2025 declining to condone the delay of 197 days in instituting the appeal. Though normally we would not incline to intervene in a discretionary order of the Tribunal, we find that some reasons have been given by the assessee before the Tribunal that have been captured at paragraph 6 of the Order.

2. We have heard both learned counsel and Mr.Rajnish Pathiyil, learned Senior Standing Counsel who also, does not vehemently defend the order but states that, in all fairness, the assessee could be heard on merits.

3. Hence, this Civil Miscellaneous Appeal is allowed and the impugned order is set-aside. The appeal is restored to the file of the Tribunal for numbering and hearing in accordance with law, and as expeditiously as possible. No costs. Connected miscellaneous petition is closed.

(A.S.M.,J.) (M.S.K.,J.)
05-01-2026

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



To

1. The Commissioner of GST and Central Excise, Coimbatore Commissionerate, # 6/7, A.T.D. Street, Race Course Road, Coimbatore, Tamilnadu 641 018.
2. The Customs, Excise and Service Tax Appellate Tribunal, South Zone, Chennai Bench.



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**DR.ANITA SUMANTH J.
AND
MUMMINENI SUDHEER KUMAR J.**

mpl

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