



***CMA(MD)No.120 of 2026***

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :04.02.2026

CORAM:

THE HONOURABLE MR JUSTICE G.K. ILANTHIRAIYAN  
AND  
THE HONOURABLE MS.JUSTICE R. POORNIMA

**CMA(MD)No.120 of 2026**  
**and**  
**CMP(MD) No.1195 of 2026**

The Commissioner of GST and Central Excise  
Madurai Commissionerate  
Central Revenue Building  
Bibikulam, Madurai- 625 002

... Appellant

vs.

Bee Cee Fireworks Industries  
No.7, Chairman A Shanmugam Road,  
Sivakasi, Tamil Nadu- 626 123

...Respondent

PRAYER: Appeal filed under Section 35 G of the Central Excise Act, 1944 to allow the appeal and set aside the final order FO/A/40305/2024-EX(DB) dated 20.03.2024 on the file of the CESTAT, Chennai.

For Appellant : Mr.N.Dilip Kumar

For Respondent : Mr.S.Jaikumar



***CMA(MD)No.120 of 2026***

**G.K. ILANTHIRAIYAN, J.**

**AND**

**R. POORNIMA, J.**

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**JUDGMENT**

[Judgment of the Court was made by G.K. ILANTHIRAIYAN, J.]

The learned counsel appearing for the appellant seeks permission of this Court to withdraw the appeal and he has also made an endorsement to that effect.

2. In view of the same, this Civil Miscellaneous Appeal stands dismissed as withdrawn. No costs. Consequently connected miscellaneous petition stands closed.

**[G.K.I., J.]      [R.P., J.]**

**04.02.2026**

Index : Yes / No

Neutral Citation : Yes / No

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To

The Customs Excise and Service Tax Appellate Tribunal, Chennai

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