



C.M.A(MD)No.166 of 2024

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2026

CORAM:

**THE HON'BLE MR JUSTICE N.ANAND VENKATESH
AND
THE HON'BLE MR JUSTICE K.K.RAMAKRISHNAN**

**C.M.A(MD)No.166 of 2024
and
CMP (MD) No.1957 of 2024**

The Commissioner of Customs,
Custom House,
New Harbour Estate,
Tuticorin – 628 004.

... Appellant

Vs.

M/s.S.A.Cashews,
Represented by its Proprietor,
Shri Sabeer.S

... Respondent

PRAYER:- Civil Miscellaneous Appeal filed under section 130 of The Customs Act to set aside the Final Order No.40177/2022, dated 18.05.2022 passed by the Customs, Excise and Service Tax Appellate Tribunal, Southern Zonal Bench, Chennai and restore the Order-in-Original No.14 of 2017 dated 08.09.2017 passed by the Commissioner of Customs, Tuticorin.

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For Appellant : Mr.R.Gowrishankar

For Respondent : Mr.Mathew Sebastian Peediakal

J U D G M E N T

**(Judgment of the Court was made by
N.ANAND VENKATESH, J.)**

This appeal has been filed under Section 130 of The Customs Act to set aside the Order No.40177/2022, dated 18.05.2022 passed by the Customs, Excise and Service Tax Appellate Tribunal, Southern Zonal Bench, Chennai and restore the Order-in-Original No.14 of 2017 dated 08.09.2017 passed by the Commissioner of Customs, Tuticorin.

2. We have heard the submissions made on either side and the materials available on record.

3. The present case pertains to refund of special additional duty of customs under Notification No.18/2015-Customs, dated 01.04.2015. This Court had an opportunity to deal with the scope of this refund under the said notification in CMA (MD) No.256 of 2021 and after considering



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the matter in detail, this Court held that the appeal is not maintainable before this Court and the appeal can be filed only before the Apex Court under Section 130E of the Customs Act, 1962. The said order squarely covers the present case also.

4. In view of the above, this appeal is closed and it is left open to the department to file an appeal before the Supreme Court, if so advised and proceed further in accordance with law.

5. The Registry is directed to return the original order passed by the CESTAT, Chennai, to the learned Standing Counsel for the department, to enable the department to file an appeal before the Apex Court. No costs. Consequently, connected miscellaneous petition is closed.

[N.A.V., J.] [K.K.R.K., J.]
27.03.2026

NCC :Yes/No
Index :Yes/No
TSG

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WEB COPY To

- 1.The Customs, Excise and Service Tax Appellate Tribunal, Southern Zonal Bench, Chennai
- 2.The Commissioner of Customs, Tuticorin.
- 3.The Record Keeper (Vernacular Records),
Madurai Bench of Madras High Court,
Madurai.



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N. ANAND VENKATESH,J.

AND

K.K.RAMAKRISHNAN,J.

TSG

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