IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-09-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH
AND
THE HON'BLE MR.JUSTICE S.RAVEEKUMAR

CMA.Nos.2132, 2138, 2128, 2129, 2131, 2137, 2134, 2135 & 2140 of 2026
and
CMP.Nos.16323, 16327, 16340, 16337, 16339, 16350, 16298, 16297, 16344, 16333, 16342, 16312, 16309, 16310, 16332, 16307, 16345, 16301, 16296, 16329, 16300, 16304, 16314, 16322, 16328 & 16330 of 2026

CMA.No.2132 of 2026

M/s.Greaves Cotton Ltd.,
F 62 & 63 SIPCOT Industrial Complex,
Gummidipoondi, Thiruvallur District-601 201.

..Appellant

Vs

The Commissioner of GST
and Central Excise (Appeals-II),
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar, Chennai-600 040.

..Respondent

PRAYER: Civil Miscellaneous Appeal filed under Section 35G of the Central Excise Act, 1944 praying to set aside the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai, in impugned Miscellaneous

Order No.41055/2025 dated 27.11.2025 in E/COD/40712/2025 in Defect Appeal Diary No.41223 of 2025.

For Appellant: Mr.Raghavan Ramabadran

For Respondent: Mr.Rajendran Raghavan
Senior Standing Counsel

COMMON JUDGMENT
(Delivered by Dr.Anita Sumanth, J.)

This is a batch of nine appeals filed by the appellant challenging an order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai (CESTAT) on 27.11.2025 holding the appeals to be defective as barred by limitation.

2.1. The facts arise in the following manner:

2.2. Show cause notices were issued by the Department, and the details of the periods, and dates of notices and orders-in-original are set out in the following tabulation:

S.No.	Financial Year	Show Cause Notice / Statement of Demand	Order-in-Original
1.	04.2013 – 05.2014	36/2016 dated 20.05.2016	2/2021 dated 30.11.2021
2.	06.2015 – 12.2015	45/2016 dated 29.06.2016	3/2021 dated 30.11.2021

3.	09.2012 – 06.2013	IV/09/80/2013-adj dated 30.09.2013	4/2021 dated 30.11.2021
4.	02.2012 – 07.2012	IV/09/17/2013-adj dated 28.02.2013	5/2021 dated 30.11.2021
5.	07.2013 – 05.2014	SOD No.11/2014 dated 16.07.2014	6/2021 dated 30.11.2021
6.	07.2014 – 05.2015	SOD No.06/2015 dated 07.07.2015	7/2021 dated 30.11.2021
7.	01.2016 – 12.2016	SOD No.01/2018 dated 23.01.2018	8/2021 dated 30.11.2021
8.	08.2012 – 06.2013	SCN No.51/2013 dated 05.09.2013	72-73/2021 dated 20.01.2022
9.	07.2013 – 05.2014	SOD No.64/2014 dated 24.07.2014	

2.3. As against the above orders-in-original, first appeals were filed before the Commissioner of Service Tax (Appeals). The date of institution of appeals was 30.05.2022. The appellant took the benefit of extension of time granted by the Hon'ble Supreme Court in its order passed in *Re: Cognizance for Extension of Limitation* [2022 (1) TMI 385].

2.4. To be noted, that 29.05.2022 happened to be a Sunday, and hence the appeals came to be filed on 30.05.2022.

2.5. The appeals were rejected by the first appellate authority on the ground that no relaxation in time could have been given beyond the period fixed either under the statute or by the judgment of the Supreme Court in *Re: Cognizance for Extension of Limitation*.

2.6. The orders-in-original are dated 30.11.2021 and 20.01.22. The undisputed position is that personal hearing in the appeals had been conducted on 23.01.2023. No orders had been received and on enquiry with the Registry of the Appellate Commissioner by the assessee on 23.01.2025, a copy of order dated 07.03.2023 rejecting the appeals had been furnished to the appellant on 31.03.2025.

2.7. A second appeal was instituted before the CESTAT on 03.06.2025 within the statutory time limit, and reckoning the date of service to be 31.03.2025.

2.8. Though the appellant was of the view that there was no delay in instituting the appeal in the above circumstances, a petition for condonation of delay was filed computing the delay from the date of order, on the insistence of the CESTAT Registry.

2.9. The appeals have been dismissed as belated as against which, the present appeals have been filed.

3. The following substantial question of law has been admitted by this Court on 24.08.2026:

> *"In light of the aforesaid facts and circumstances, whether Impugned Order is correct in dismissing the COD Application and the Appeal filed by the Appellant when sufficient cause for the delay was explained?"*

4. Mr.Raghavan Ramabadran, learned counsel appearing for the appellant, simply relies on the sequence of dates and events as set out above, to bring home the point that there has been no delay in institution of either first or second appeals. He prays that the matters may hence be relegated to the file of the first appellate authority for adjudication on merits.

5. He would also submit that the reasoning of the CESTAT regarding service of orders is erroneous, since the statutory provisions require the appellate orders to have been served on the assessee via speed post with acknowledgment due, which has not been done in the present case.

6. Per contra, Mr.Rajendran Raghavan, learned Senior Standing Counsel for the Revenue, relies on the order of the CESTAT. He would also point out that a Document Identification Number (DIN) has been issued qua the appellate order and hence, it is clear that the said order had been uploaded in the portal. Hence, the assessee ought to have secured a copy of the order from the portal

instead of waiting for service of the same by post.

7. We have heard both learned counsel and perused the material papers.

8. The facts and the dates are admitted and we recapitulate the same briefly, in the interest of a cogent narration. Orders-in-original were passed in respect of the nine periods, as set out in the tabulation at paragraph 2.2, on 30.11.2021 and 20.01.2022. The assessee filed first appeals and personal hearing was afforded on 07.03.2023. No orders were received till 2025 and on enquiry with the office of the first appellate authority, a copy of the appellate order was received on 31.03.2025. The appellant has taken the aforesaid date to be the date of service, and appeals were filed before the CESTAT within the statutory time limit, on 03.06.2025.

9. Though it is the case of the Revenue that the order has been uploaded in the portal, Mr.Ramabadran states that the submission is factually incorrect as such a practice is not followed in respect of orders under the Customs Act. Mr.Raghavan for his part does not produce any evidence to support his claim that the order has been served electronically/uploaded.

10. The fact that a DIN features in the appellate order means nothing than an authentication of the order, and we cannot infer anything about service of the order from this, as Mr.Raghavan would ask us to.

11. On the contrary, Section 37C of the Customs Act requires service of an order or notice by way of either registered post or speed post with acknowledgement due. In its application filed before the appropriate authority under the Right to Information Act seeking details of the service of the appeal order, the Central Public Information Officer has replied saying that the order-in- appeal had been dispatched through speed post. There is no mention of an acknowledgement having been sought and the procedure followed is thus contrary to that stipulated under Section 37C.

12. In light of the aforesaid narration, we conclude that the date of service of the first appellate order should be taken to be 31.03.2025 only. The institution of the appeals on 03.06.2025 is within time. The dismissal of the appeals by the CESTAT as barred by limitation is incorrect and those orders are quashed.

13. As far as the appeals before the first appellate authority are concerned, we have noted that 29.05.2022 fell on a Sunday. Hence, by application of the provisions of Section 4 of the Limitation Act, and drawing support from the decision of the Uttarakhand High Court in *Sai Auto Industries vs. the Commissioner, Central Goods and Services Tax and Others* [2026 (3) TMI 1631], we are of the considered view that the appeals, instituted on the first working day thereafter, being 30.03.2022, are to be taken as maintainable.

14. Since the assessee has not been heard on merits either at the stage of first or second appeal, while quashing the impugned orders of the CESTAT, we remand the matters to the file of the first appellate authority for adjudication in accordance with law.

15. The Civil Miscellaneous Appeals are allowed. No costs. Consequently, connected Civil Miscellaneous Petitions are closed.

(A.S.M.,J.) (S.R.K.,J.)
22-09-2026

Index: Yes
Speaking order
Neutral Citation: Yes

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To

The Commissioner of GST
and Central Excise (Appeals-II),
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar, Chennai-600 040.

DR.ANITA SUMANTH,J.
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