

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Diary No(s). 31185/2026

[Arising out of impugned judgment and orders dated 09-03-2026 in EA No. 40786/2017 09-03-2026 in EA No. 40787/2017 09-03-2026 in EA No. 40788/2017 09-03-2026 in EA No. 41468/2018 09-03-2026 in EA No. 40272/2023 09-03-2026 in EA No. 40752/2018 09-03-2026 in EA No. 40753/2018 passed by the Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai]

HINDUSTAN MOTOR FINANCE CORPORATION LIMITED

Petitioner(s)

VERSUS

THE COMMISSIONER OF GST AND
CENTRAL EXCISE, CHENNAI

Respondent(s)

IA No. 249135/2026 - CONDONATION OF DELAY IN FILING, IA No. 248759/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA No. 248775/2026 - EX-PARTE STAY, IA No. 249139/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 28-09-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ARUN PALLI

For Petitioner(s) Mr. Aman Jha, AOR
Mr. Rishi Tutu, Adv.
Ms. Ananya Shamshery, Adv.
Mr. Kshitij Mayank, Adv.
Mr. Ankit Ahalawat, Adv.
Mr. Yash Arora, Adv.
Mr. Ashutosh Nath Jha, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. Heard Mr. Aman Jha, learned counsel for the appellant(s).
Learned counsel primarily submits that on the aspect of Section 11A of the Central Excise Act, 1944, though raised, has not been considered. Learned counsel draws attention to the order in original as well as the grounds of appeal(s)

before the Customs, Excise & Service Tax Appellate Tribunal, Chennai (for short, 'CESTAT') to contend that this was a totally contested issue between the parties.

3. Issue notice.

4. Let a copy of these appeals' paper books be served on Mr.Raghavendra P.Shankar, learned Additional Solicitor General.

5. List on 04th January, 2027.

(NIRMALA NEGI)
ASTT. REGISTRAR-cum-PS

(NIKITA SINGH)
COURT MASTER (NSH)