

(SHOW CAUSE NOTICE BEFORE ADMISSION)
HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

WEDNESDAY, THE ELEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND

THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

CENTRAL EXCISE APPEAL NO: 7 OF 2026

Between:

M.M.T.C. LIMITED, a Government of India Enterprise, having its Corporate Office in Scope Complex, Core-1, 7 Institutional Area, Lodhi Road, New Delhi-110003, now having its regional office at Door No.9-1-76, 3rd floor, S.D. Road, Secunderabad, Rep. by its Sr. Manager and the duly authorized representative Mr. Rajendra Prasad.V, S/o. Sri Sathyanarayana.V.;

Appellant

AND

1. M/s. PH Jewels, Proprietary firm, Rep. by its Proprietrix, Radhika Agarwal, D/o. Ashok Agarwal, wife of Mr.Sanjay Agarwal, carrying on business at 5-9-273, C-1, Mayur Kushal Complex, Abids, Hyderabad-500 001.
2. Mr. Sanjay Agarwal, S/o. Balkishan Agarwal, #5-9-273, C 1, Mayur Kushal Complex, Abids, Hyderabad, carrying on business at 5-9-273, C-1, Mayur Kushal Complex, Abids, Hyderabad-500 001.
3. The Principal Commissioner of Customs, Hyderabad Customs Commissionerate, L.B. Stadium Road, Basheerbagh, Hyderabad-500004.
4. The Union of India, Rep. by its Secretary, Department of Finance, North Block New Delhi- 110001. (is only a Formal Party)
5. The Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad-500108.

Respondents

WHEREAS the Appellant above named through his Advocate Mr. MANU presented this Appeal Under Section 130 of the Customs Act, 1962 praying that in the circumstances stated in the grounds filed in support of the CENTRAL EXCISE APPEALS, against the impugned Final Order No.A/30342-30343/2025, Dt. 08/09/2025 passed by the Honourable Customs, Excise And Service Tax Appellate Tribunal, Regional Bench - court No. 1 at Hyderabad, date of knowledge of the said Appeal is 23/12/2025, Through the letter issued by Respondent No. 5,

AND WHEREAS the High Court upon perusing the appeal and memorandum of grounds filed herein and upon hearing the arguments of Mr. MANU Advocate for the Appellant, directed issue of notice to the Respondent Nos.1 & 2 herein to show cause as to why this CENTRAL EXCISE APPEAL should not be admitted.

You viz:

1. Radhika Agarwal, Proprietrix, M/s. PH Jewels, Proprietary firm carrying on business at 5-9-273, C-1, Mayur Kushal Complex, Abids, Hyderabad-500 001.
2. Mr. Sanjay Agarwal, S/o. Balkishan Agarwal, #5-9-273, C 1, Mayur Kushal Complex, Abids, Hyderabad, carrying on business at 5-9-273, C-1, Mayur Kushal Complex, Abids, Hyderabad-500 001.

are directed to show cause on or before 31.03.2026 to which date the case stands posted as to why in the circumstances set out in the appeal and the memorandum of grounds filed therewith (copy enclosed) this CENTRAL EXCISE APPEALS should not be admitted.

**The Court made the following;
ORDER:**

Mr.Dominic Fernandes, learned Senior Standing Counsel for CBIC accepts notice on behalf of respondent Nos.3 and 5.

Mr.N.Bhujanga Rao, learned Deputy Solicitor General of India, accepts notice on behalf of respondent No.4.

Let notice be issued to respondent Nos.1 and 2.

List this appeal on 31.03.2026 for hearing on I.A.No.3 of 2026.

**SD/- P.C. SULEKHA DEVI
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. Radhika Agarwal, Proprietrix, M/s. PH Jewels, Proprietary firm carrying on business at 5-9-273, C-1, Mayur Kushal Complex, Abids, Hyderabad-500 001.
2. Mr. Sanjay Agarwal, S/o. Balkishan Agarwal, #5-9-273, C 1, Mayur Kushal Complex, Abids, Hyderabad, carrying on business at 5-9-273, C-1, Mayur Kushal Complex, Abids, Hyderabad-500 001 **(RR 1 & 2 by SPAD- along with a copy of appeal and memorandum of grounds)**
3. One CC to Mr. MANU Advocate [OPUC]
4. Two spare copies.

HIGH COURT

PSK,J
&
NNR,J

DATED:11/03/2026

List this appeal on 31.03.2026 for
hearing on I.A.No.3 of 2026.

NOTICE BEFORE AD MISSION

CEA.No.7 of 2026

