(2024) 03 CESTAT CK 0016

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No.40543 Of 2015

M/s.Aircel Limited — APPELLANT

Vs

Commissioner Of Customs Central Excise & Service Tax — RESPONDENT

Date of Decision : 11-03-2024

Acts Referred:

Citation : (2024) 03 CESTAT CK 0016

Hon'ble Judges : P. Dinesha, Member (J);Ajit Kumar, Member (T)

Bench : Division Bench

Advocate : Shwetha Vasudevan, Harendra Singh Pal

Final Decision : Disposed Of

Judgement

P. Dinesha, Member (J)

1. This appeal is filed against Order-in-Original C.NO.V/TCS/15/30/2014-ST dated 03.12.2014, passed by Commissioner of Customs, Central Excise and Service Tax, Coimbatore.

2. Ms.Shwetha Vasudevan, Ld. Advocate submitted that the NCLT had accepted the Resolution Plan and hence, the present appeal could not survive, since the appeal would stand abated, in view of the decision of the Hon?ble Apex Court in the case of Ghanashyam Mishra and Sons Pvt. Ltd. Vs. Edelweiss Asset Reconstruction Company Ltd. & Ors. (Civil Appeal No.8129 of 2019) vide judgement dated 13.04.2021.

3. We find that the CESTAT Benches have been consistently holding the abatement of appeals, wherever the Resolution Plan is shown to have accepted by the Adjudicating Authority, including Chennai Bench, in the case of M/s.Orchid Chemicals & Pharmaceuticals Ltd., Vs. Commissioner of GST & Central Excise, Chennai. This appeal in its Final Order No.40066 of 2024 dated 18.01.2024, has followed an earlier Order of Mumbai Bench of CESTAT, in the case of M/s.Jet Airways (India) Ltd. Vs. Commissioner of Service Tax-V, Mumbai & anor., in Final

Order No.A/85897/2023 dated 12.05.2023. Moreover, the present appeal is filed by the appellant-assesse, who is praying for the closure of appeal in view of their resolution plan being accepted by the NCLT.

4. Respectfully, therefore following the above ratio of the Co-ordinate Bench, we hold that the present appeal shall also stands abated.

5. The appeal is disposed of accordingly.

