
(2024) 03 CESTAT CK 0030

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No.4011, 440115 Of 2015

M/s.Aircel Limited

APPELLANT

Vs

Commissioner Of GST & Central Excise

RESPONDENT

Date of Decision : 20-03-2024

Acts Referred:

Citation : (2024) 03 CESTAT CK 0030

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

Bench : Division Bench

Advocate : G. Sheerabdhinath, Harendra Pal Singh

Final Decision : Disposed Of

Judgement

P. Dinesha, Member (J)

1. These appeals are filed against Order-in-Appeal No. 187/2014 dated 17.10.2014 and Order in Appeal No. 188/2014 dated 17.10.2014 both passed by Commissioner of Customs, Central Excise and Service Tax (Appeals ? I), Coimbatore.

2. Shri G. Sheerabdhinath, learned Advocate submitted that the NCLT had accepted the Resolution Plan and hence, the present appeals could not survive, since the appeals 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, Mumbai & Anr., in Final Order No.A/85897/2023 dated 12.05.2023. Moreover, the present appeals are filed by the appellant-assessee, who is praying for the closure of appeals in view of their resolution plan being accepted by the NCLT.

4. Respectfully, therefore following the above ratio of the coordinate Bench, we hold that the present appeals shall also stand abated. The appeals are disposed of accordingly.