Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO. 3

Service Tax Appeal No. 229 of 2012

(Arising out of OIO-STC/07/COMMR/AHD/2012 Dated- 07/02/2012 passed by Commissioner of Service Tax-SERVICE TAX - AHMEDABAD)

Jai Hind Projects Ltd **........Appellant**
3rd Floor, Venus Atlantis Corporate Park,
Prahladnagar Road, AHMEDABAD, GUJARAT

VERSUS

C.S.T.-Service Tax - Ahmedabad **........Respondent**
7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

WITH

Service Tax Appeal No. 234 of 2012

(Arising out of OIO-STC/07/COMMR/AHD/2012 Dated- 07/02/2012 passed by Commissioner of Service Tax-SERVICE TAX - AHMEDABAD)

C.S.T.-Service Tax - Ahmedabad **........Appellant**
7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

VERSUS

Jaihind Projects Ltd **........Responden**
3rd Floor, Venus Atlantis Corporate Park,
Near Prahladnagar Auda Garden, Anandnagar Road, Satellite,
AHMEDABAD, GUJARAT

APPEARANCE:
Shri. Jigar Shah, Advocate for the Appellant
Shri. Prabhat K Rameshwaram, Additional Commissioner (AR) & Shri. Jeetesh Nagori, Commissioner (AR) for the Respondent

CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Final Order No. A/ 11170-11171 /2022

DATE OF HEARING:21.09.2022
DATE OF DECISION:21.09.2022

RAMESH NAIR

Shri Jigar Shah, Learned Counsel appearing on behalf of the appellant submits that this Tribunal has already taken a view and disposed of the appeal as infructuous in the case of the same appellant on the basis of the NCLT order, vide this Tribunal Order No. A/10252/2022 dated 16.03.2022.

2. Shri. Prabhat K Rameshwaram, Learned Additional Commissioner (Authorized Representative) appearing on behalf of the Revenue reiterates the finding of the impugned order. He fairly concedes that this Tribunal has disposed of the appeal of the same appellant vide order dated 16.03.2022.

3. considering the submission made by both the sides. We are of the view that since the appellant case has been settled under NCLT and we have already taken a view in another Appeal No. ST/89/ 2010-DB wherein the following order was passed.

> *"Shri. Jigar Shah, Learned Counsel appearing on behalf of the appellant submits that in the case of the present appellant the NCLT proceeding had been initiated and the NCLT- Ahmedabad vide Order dated 19th March, 2020 and IA No. 593 of 2019confirmed the resolution plans approved by the committee of the creditors. He submits that this order of the NCLT was challenged before the NCLAT who in Appeal No. 1119 of 2020 in vide Order dated 23.12.2020 upheld the order of the NCLTAhmedabad. He further relied upon the following judgments:-*
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> - *Ghansham Mishra & Sons Pvt Ltd Vs. Edelweiss Asset Reconstruction Company Ltd-2021 (4) TMI 613-Supreme Court*
> - *Palogix Infrastructure (P) Ltd Vs. ACIT-2021 (10) TMI 1255-ITAT Kolkata*
> - *Garden Silk Mills Ltd &1 others (s) vs. Union of India & 1 other (s)-Special Civil Application No. 9153 of 2017*
> - *Ms/ Ruchi Soya Industries Ltd Vs. Union of India&Ors. –Civil Appeal Nos. 447-448 of 2013*
>
> *He submits that in view of above position, appeal may be abated.*
>
> *2. Shri. T.G. Rathod, Learned Additional Commissioner (Authorized Representative) appearing on behalf of the Revenue reiterates the finding of the impugned order. He submits that as regard the NCLT matter, he would submit report from the department within 1 month, however, till date no such report was submitted by the department.*
>
> *3. We have carefully considered the submission made by both the sides and perused the records. We find that there is no dispute that the approved resolution plan by the committee of secured creditors has been accepted by the NCLT in its order dated 19th March, 2020 and same was upheld by the NCLAT, Delhi, vide order dated 23.12.2020.*
>
> *4. In these circumstances, we are of the view that this present appeal became infructuous, hence, dismissed accordingly. Both sides have liberty to approach this Tribunal in case of any grievance.*
>
> *5. Appeal is dismissed as infructuous."*

4. In view of the above order, since, on the basis of the NCLT order the appeal was dismissed as infructuous. Following the same in this case also we

dismiss the appeal as infructuous with liberty to both the sides to approach this Tribunal in the case of any grievance by either side.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

PRACHI