

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, SOUTH ZONAL BENCH, CHENNAI**

COURT HALL No. I

SERVICE TAX APPEAL No.41496 of 2013

(Arising out of Order-in-Original No. 130/2012 dated 27.1.2012
passed by Commissioner of Service Tax, Chennai)

Commissioner of GST & Central Excise

Chennai North Commissionerate
26/1, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034.

Appellant

Vs.

M/s. Consolidated Construction Consortium Ltd.

8/33, Padmavathiyar Road
Jeypore Colony
Gopalapuram, Chennai – 600 086.

Respondent

APPEARANCE:

Shri Harendra Pal Singh, AC (AR) for the Appellant
Smt. Ramyakrishnan, Advocate for the Respondent

CORAM:

HON'BLE SHRI P. DINESHA, MEMBER (JUDICIAL)
HON'BLE SHRI M. AJIT KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING : 18.03.2024

DATE OF DECISION : 18.03.2024

FINAL ORDER No. 40294/2024

Per P. DINESHA

This appeal is filed against Order-in-Original 130/2012
dated 27.1.2012, passed by Commissioner of Service Tax,
Chennai.

2. Smt. Ramyakrishnan, learned Advocate submitted
that the NCLT had accepted the Resolution Plan and hence,
the present appeal filed by Revenue could not survive, as
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 & Anr., in Final Order No.A/85897/2023 dated 12.05.2023. Even though the present appeal is filed by the Revenue, in view of the Resolution Plan being accepted by the NCLT, the appeal fails before this Tribunal.

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

5. The appeal filed by department is disposed of accordingly.

(Dictated and Pronounced in open Court)

(M.AJIT KUMAR)
MEMBER (TECHNICAL)

(P.DINESHA)
MEMBER (JUDICIAL)