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

COURT HALL No. I

Service Tax Appeal Nos. 40507 and 40540 of2015

(Arising out of Order-in-Appeal No. 253/2014 dated 12.12.2014 and Order in Appeal No. 244/2014 dated 21.11.2014 both passed by Commissioner of Customs, Central Excise and Service Tax (Appeals – I), Coimbatore)

M/s.Aircel Limited ...**Appellant**
No.7/A, Huzur Road, CODISSIA
GD Naidu Towers
Coimbatore – 641 018.

Vs.

Commissioner of GST & Central Excise ...**Respondent**
6/7, A.T.D. Street, Race
Course, Coimbatore –
641 018.

APPEARANCE:

Shri G. Sheerabdhinath, Advocate for the Appellant
Shri N. Satyanarayanan, AC (AR) for the Respondent

CORAM:

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

DATE OF HEARING : 02.04.2024
DATE OF DECISION: 02.04.2024

Final Order Nos. 40371 & 40372/2024

Per P. Dinesha,

These appeals are filed against of Order-in-Appeal No. 253/2014 dated 12.12.2014 and Order in Appeal No. 244/2014 dated 21.11.2014 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.

(Dictated and pronounced in open Court)

(M. AJIT KUMAR)	**(P.DINESHA)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

Rex