CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHENNAI</u>

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 41428 of 2015

(Arising out of Order-in-Original No.TCP/EXCUS/003/2015-CEx. Dated 20.03.2015 passed by Commissioner of Central Excise and Service Tax, No.1, Williams Road, Cantonment, Tiruchirapalli 620 001)

M/s. Kiran Global Chems Limited - Unit I **...Appellant**
37, Nagore Road, Melavanjore,
Karaikal 611 002

Versus

Commissioner of GST and Central Excise **...Respondent**
No.1, Goubert Avenue, Beach Road,
Puducherry 605 001.

<u>APPEARANCE:</u>
Shri Ashwad Elangovan, Advocate for the appellant
Shri Anoop Singh, Authorised Representative for the Respondent

<u>CORAM:</u>
HON'BLE SHRI P. DINESHA, MEMBER (JUDICIAL)
HON'BLE SHRI M. AJIT KUMAR, MEMBER(TECHNICAL)

<u>FINAL ORDER No.40158/2025</u>

DATE OF HEARING: 04.02.2025
DATE OF DECISION: 04.02.2025

Per: Shri P. Dinesha

This appeal is filed against Order-In-Original No. TCP/EXCUS/003/2015-CEx. Dated 20.03.2015 passed by Commissioner of Central Excise (Appeals), Trichy.

2. Heard Shri Ashwath Elangonan, Ld. Advocate for the Company and Shri Anoop Singh, Ld. Joint. Commissioner for the Respondent.

3. We find from the records that the NCLT had allowed the application of the Resolution Professional and ordered liquidation of the Company/Corporate Debtor. 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.

4. 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 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 appeal is filed by the appellant-assessee, who is praying for the closure of appeal in view of their resolution plan being accepted by the NCLT.

5. Respectfully, therefore following the above ratio of the coordinate Bench, we hold that the present appeal shall also stand abated. The appeal filed by the Appellant is disposed of accordingly.

(Order dictated and pronounced in court)

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

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