

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
CHENNAI**

REGIONAL BENCH - COURT No. III

**Service Tax Appeal No. 40306 of 2016**

(Arising out of Order-in-Original No.CHN-SVTAX-001-COM-58-2015-2016 dated 20.11.2015 passed by Commissioner of Service Tax-I, No.2054, I, II Avenue, Anna Nagar, Chennai 600 040)

**M/s.Dishnet Wireless Limited**

**.... Appellant**

5<sup>th</sup> Floor, Spencer Plaza,  
No.769, Anna Salai,  
Chennai 600 002.

*VERSUS*

**The Commissioner of GST &  
Central Excise,**

**... Respondent**

Chennai North Commissionerate,  
No.26/1, Mahatma Gandhi Road,  
Nungambakkam,  
Chennai 600 034.

**APPEARANCE :**

Shri Barathan T., Advocate for the Appellant

Shri Anoop Singh, Authorized Representative for the Respondent

**CORAM :**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**FINAL ORDER No.40653/2025**

**DATE OF HEARING : 17.06.2025**

**DATE OF DECISION : 20.06.2025**

**Per: Shri Vasa Seshagiri Rao**

Ld. Advocate Shri Barathan submitted that the appellant had approached NCLT for liquidation and NCLT after satisfying itself, approved the Resolution Plan and therefore demands raised in the impugned order cannot survive as the appeal itself is to be treated as 'abated'.

2. *Per Contra* Shri Anoop Singh, Ld. Joint Commissioner agrees with the submission that the NCLT has accepted the Resolution Plan and Resolution Professional has already been appointed, but however the Resolution Professional has sought to withdraw himself and hence has filed appeal and also sought for appointment of another Resolution Professional and hence, there is no finality as contended by the Ld. Advocate. He would then pray for disposal of Appeal after hearing the parties.

3. We have considered the rival contentions and we have perused the order of NCLT, now that the Resolution Plan stands accepted which is undisputed by both the parties, the present appeal would not survive as ruled by the Hon'ble Apex Court in **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 reported in 2021 (4) TMI – SUPREME COURT** which decision has been followed by various CESTAT Benches across India.

4. The Hon'ble Apex Court in the case of **Ghanashyam Mishra and Sons Pvt. Ltd. *supra*** has after considering the various decisions of its own and after analysing the relevant provisions of IBC has concluded as under :

“95. In the result, we answer the questions framed by us as under :

- (i) *That once a resolution plan is duly approved by the Adjudicating Authority under subsection (1) of Section 31, the claims as provided in the resolution plan shall stand frozen and will be binding on the Corporate Debtor and its employees, members, creditors, including the Central Government, and State Government or any local authority, guarantors and other stakeholders. On the date of approval of resolution plan by the Adjudicating Authority, all such claims, which are not part of resolution plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim, which is not part of the resolution plan.*
- (ii) *2019 amendment to Section 31 of the I&B Code is clarificatory and declaratory in nature and therefore will be effective from the date on which I&B Code has come into affect;*
- (iii) *Consequently all the dues including the statutory dues owed to the Central Government, any State Government or any local authority, if not part of the resolution plan, shall stand extinguished and no proceedings in respect of such dues for the period prior to the date on which the Adjudicating Authority grants its approval under Section 31 could be continued.”*

5. It is clear from the above that once the Resolution Plan is approved by the Adjudicating Authority under Section 31 (1) of Insolvency and Bankruptcy Code, 2016 (**IBC**) then 'no person will be entitled to initiate or continue any proceedings in respect to a claim which is not part of the resolution plan'. That means even the present proceedings before us cannot be continued as held in **Ghanashyam Mishra and Sons Pvt. Ltd. *supra***.

6. Resultantly, the appeal stands closed/disposed of accordingly.

(Order pronounced in court on 20.06.2025)

**(VASA SESHAGIRI RAO)**  
Member (Technical)

**(P. DINESHA)**  
Member (Judicial)

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