

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Ins) No. 909 of 2025

IN THE MATTER OF:

**Umesh Garg,
Liquidator Indo International Tobacco Ltd.**

...Appellants

Versus

**Commissioner,
Central GST & Central Excise, Division-1**

...Respondents

Present:

For Appellant : Mr. Sumant Batra, Mr. Sarthak Bhandari, Ms. Riya Kaur Arora, Ms. Swastika Kumari, Advocates.

For Respondents : None.

O R D E R
(Hybrid Mode)

16.07.2025: This appeal has been filed against the order dated 03.04.2025 passed in the IA No.1487/ND/2025. Application was filed by the liquidator praying for reliefs as quoted in para-1 of the order which are of the following effects:-

“This Application has been filed on behalf of the Liquidator under Section 60 (5) of the Insolvency & Bankruptcy Code, 2016 to direct the GST department, Gautam Budh Nagar to lift the confiscated and seized stock comprising of Cigarette and smoking mixture from the rented warehouse premises of the corporate debtor with the following prayer:-

a. Direct the GST department, Gautam Budh Nagar to lift the confiscated and seized stock comprising of Cigarette and smoking mixture from the rented warehouse premises of the corporate debtor at Plot No. 56, Habibpur, Greater Noida, Gautam Budh Nagar, Uttar Pradesh-201306 within 2 weeks from the date of the order;

OR

Allow the applicant to dispose off/destroy the seized stock which is property of the GST Department, Gautam Budh Nagar comprising of Cigarette and smoking mixture lying at the rented warehouse premises of the corporate debtor at Plot No. 56, Habibpur, Greater Noida, Gautam Budh Nagar, Uttar Pradesh-201306, since the same is not fit for human consumption and does not carry any realizable value, without any further consequence on the corporate debtor herein.

b. Pass any such further orders as this court may deem fit and proper in the facts and circumstances of the present case.”

2. The Adjudicating Authority disposed of the application permitting the liquidator to approach the GST Department for appropriate consideration. Ld. Counsel for the appellant submits that the liquidator has prayed by the application seeking direction to the GST Department to lift the confiscated and seized stock comprising of cigarettes and smoking mixtures from the rented warehouse premises of the corporate debtor. It is submitted that the material having been confiscated by the GST it is not owned by the corporate debtor but the corporate debtor is to bear the and rental for keep storage the said goods. The Adjudicating Authority dismissed the application by giving liberty to the liquidator to approach the GST Department.

3. In view of the aforesaid, we are of the view that it is open for the liquidator to file detailed representation before the GST Department along with the copy of the order dated 03.04.2025. We are of the view that concerned officer of the department shall consider and take a decision at an early date preferably within a period of three months from the date of receipt

of the representation. Counsel for the appellant submitted that earlier also representation was made followed by reminders.

Appeal is disposed of accordingly.

[Justice Ashok Bhushan]
Chairperson

[Barun Mitra]
Member (Technical)

harleen/NN