

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**PRINCIPAL BENCH, NEW DELHI**

**I.A. No. 662 of 2026**

**In**

**Company Appeal (AT) (Insolvency) No. 909 of 2025**

**IN THE MATTER OF:**

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

**Versus**

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

**Present:**

**For Applicant : Ms. Swastika Kumari and Mr. Aditya Narayan,**  
**Advocates.**

**Mr. Umesh Garg, Liquidator.**

**For Respondent : Mr. Piyush Beriwal, Sr. Standing Counsel and Ms.**  
**Ruchita Srivastava, Advocates.**

**ORDER**  
**(Hybrid Mode)**

**08.05.2026:** As prayed, list this application 'For Orders' on **12<sup>th</sup> May,**  
**2026.**

**[Justice Ashok Bhushan]**  
**Chairperson**

**[Barun Mitra]**  
**Member (Technical)**

*himanshu/md*