

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

I.A. No. 662 of 2026 in
Comp. App. (AT) (Ins) No. 909 of 2025

IN THE MATTER OF:

Umesh Garg, Liquidator Indo International Tobacco Ltd. ...Appellant(s)

Versus

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

Present:

For Appellant : Ms. Swastika Kumari, Advocate

**For Respondents : Mr. Piyush Beriwal, Sr. Standing Counsel with
Ms. Ruchita Srivastava, Advocates**

O R D E R
(Hybrid Mode)

12.05.2026 **I.A. No. 662 of 2026** This Application has been filed by

the Appellant praying for following directions :-

“ In view of the above, it is most respectfully prayed that this Hon'ble,. Tribunal may graciously be pleased to:

a) Direct the Respondent No.1 to immediately take · possession of the confiscated goods (cigarettes and smoking mixtures) lying at the rented premises· of the Corporate Debtor at Plot No. 56, Habibpur, Greater Noida, Uttar Pradesh, in accordance with Section 130(6)- (7) of the CGST Act;

Or in the alternative

b) Permit the Liquidator to dispose of or destroy the confiscated stock, as :the same is unfit for human consumption and carries no realizable value, and directthe Respondent No.1 to remain present at the site on the date of disposal/ destruction to witness the event;

c) Pass any such further order(s) that this Hon'ble ·Tribunal·may deem fit and proper in the interests of justice and for expeditious

completion of the liquidation and filing of the Dissolution Application.”

2. Application was filed by the liquidator, that is the Appellant before the Adjudicating Authority. I.A. 1487/ND/2025, which was disposed of on 03/04/2025 against which Comp. App. (AT) (Ins) No 909 of 2025 was filed which was disposed by us by order dated 16/07/2025. In Paragraph 3 of the order, we directed as follows :

ORDER

“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.”

3. The Application submits that, in pursuance of the order of the Adjudicating Authority as well as this Appellate Tribunal, now the Assistant

Commissioner has issued a letter dated 10/10/2025, not accepting the prayer of the liquidator.

4. We are of the view that letter dated 10/10/2025 now give a fresh cause of action.

5. Letter dated 10/10/2025 were letters thereafter issued by the Respondent, give a fresh cause of action to the Appellant to file a fresh Application before the Adjudicating Authority.

6. The said issues cannot be taken into consideration in this Appeal which has already been disposed on 16/07/2025.

7. With the aforesaid liberty, the **Application is disposed of.**

[Justice Ashok Bhushan]
Chairperson

[Barun Mitra]
Member (Technical)

Prerana/md