NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI

(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) (Ins) No.504/2026

In the matter of:

S Dhanapal, Liquidator for Hallmark Living Space Pvt Ltd … Appellant

V

Joint Commissioner, Office of the Deputy Commissioner of GST & Central Excise ...Respondent

Present :

For Appellants : Mr. S. Satish, Advocate

ORDER
(Hybrid Mode)

16.11.2026:

This appeal is preferred by the liquidator of the corporate debtor, who has moved the learned Adjudicating Authority with an application seeking refund of transition credit available in the electronic credit ledger. This was objected to by the department, and this claim cannot be entertained within the ambit of Section 54 of the GST Act, and the objection of the department was accepted by the learned Adjudicating Authority. Hence, this appeal.

Heard the learned counsel for the appellant and perused the records, and we are satisfied with the reasons. Notice to the respondents.

List this appeal on **04.01.2027.**

[Justice N. Seshasayee]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

VG/LP/MS