NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 24 of 2017

(Arising out of final order dated 11.08.2016 in Case No. ST/403/2010-CU(DB) by the CESTAT)

- Commissioner, Central Excise Customs & Service Tax Raipur, Chhattisgarh

---- Appellant

Versus

- Monnet Ispat Ltd. Unit II, Monnet Marg, Mandir Hasaud, Raipur, Chhattisgarh

---- Respondent

For Appellant	:	Shri Vinay Pandey, Advocate
For Respondent	:	Shri Ankit Singhal, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Justice Sharad Kumar Gupta

Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

21.11.2017

1) When the matter is taken up today, the learned counsel for the respondent pointed out order dated 18.07.2017 delivered by the National Company Law Tribunal, Mumbai Bench (for short, 'NCLT') under which moratorium has been declared and order prohibiting the different activities referred in Section 14 of the Insolvency and Bankruptcy Code, 2016 (for short, 'Code') have been issued by that authority. In terms of Section 238 of the Code, the provisions of that Code overrides other laws. Applying this principle and following the judgment of the Hon'ble Supreme Court in Civil Appeal No.8337-8338 of 2017 dated 31.08.2017 (M/s Innoventive Industries Limited Vs ICICI Bank) and the order of the High Court of Delhi issued on 04.09.2017 in ITA- 533 of 2017 and connections, this appeal is

disposed of with liberty to the Appellant/Department to revive it subject to further orders of the NCLT.

2) This appeal ordered accordingly.

Sd/-	Sd/-
(Thottathil B. Radhakrishnan)	**(Sharad Kumar Gupta)**
Chief Justice	**Judge**

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