



C.M.A. No.3593 of 2025

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S.M.SUBRAMANIAM, J.,
and
MOHAMMED SHAFFIQ, J.,

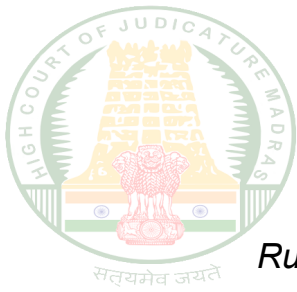
(Order of the Court was made by **S.M.SUBRAMANIAM, J.**)

This Civil Miscellaneous Appeal is admitted on the following substantial questions of law:

1. *Whether the learned Tribunal erred in law and in fact and there has been a mistake of fact in holding that Insolvency proceedings were pending against the respondent, M/s.Vasan Dental Hospital Pvt. Ltd., Trichy, when in fact such proceedings were initiated only against the respondent's holding company, namely, M/s.Vasan Health Care Pvt. Ltd., Chennai?*

2. *Whether the learned Tribunal failed to apply the settled principle that a holding company and its wholly owned subsidiary are distinct legal entities, and consequently, erred in extending that due to the insolvency proceedings against Vasan Health Care Pvt. Ltd., would also deem to include the respondent would?*

3. *Whether the reliance placed by the learned Tribunal on*



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Rule 22 of the CESTAT (Procedure) Rules, 1982 was misplaced in the absence of any adjudication of insolvency or notice from the respondent regarding the purported liquidation proceedings against it?

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4. Whether the learned Tribunal failed to discharge its duty as a fact finding authority by not examining the respondent's omission to disclose material facts and by passing an order without addressing the core issue of the legality of dropping a duty demand of Rs.16.17 Crores?

2. Issue notice to the respondent returnable in four weeks. Private notice is also permitted.

3. Post the matter after four weeks.



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[S.M.S., J.]

[M.S.Q., J.]

28.11.2025

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