

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 11308 of 2013-DB

[Arising out of Order-in-Original/Appeal No 54-DEMAND-2012 dated 19.02.2013 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

Arcelor Mittal Nippon Steel India Limited **Appellant**

27 Km, Surat Hazira Road, Hazira, SURAT,
GUJARAT-394270

VERSUS

Commissioner of Central Excise & ST, Vadodara **Respondent**

1st Floor, Central Excise Building,
Race Course Circle, Vadodara, Gujarat-390007

AND

EXCISE Appeal No. 11309 of 2013-DB

[Arising out of Order-in-Original/Appeal No 54-DEMAND-2012 dated 19.02.2013 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

Arcelor Mittal Nippon Steel India Limited **Appellant**

27 Km, Surat Hazira Road, Hazira, SURAT,
GUJARAT-394270

VERSUS

Commissioner of Central Excise & ST, Vadodara **Respondent**

1st Floor, Central Excise Building,
Race Course Circle, Vadodara, Gujarat-390007

APPEARANCE :

Shri Ramnath Prabhu & Ms. Dimple Gohil, Advocates for the Appellants
Shri Prabhat K. Rameshwaram, Addl. Commissioner for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING/ DECISION: 27.06.2023

Order No. 11405-11406/2023

RAMESH NAIR :

Shri Ramnath Prabhu, learned Counsels alongwith Ms. Dimple Gohil appearing on behalf of the appellant submits that these appeals were filed by M/s. Essar Steel India Limited which has been taken over by the present appellant M/s. Arcelor Mittal Nippon Steel India Limited as per NCLT order by which resolution plan was approved in favour of M/s. Arcelor Mittal Nippon Steel India Limited. He submits that as per NCLT order dues against M/s. Essar Steel India Limited have been extinguished. He further submits that in the appellant's own case, this Tribunal has already passed an order

reported as CCE & ST, Surat vs. Arcelor Mittal Nippon Steel India Limited - 2023 (2) TMI 231 – CESTAT AHMEDABAD. He requests to follow the said order and dispose the appeal accordingly.

2. Shri Prabhat K. Rameshwaram, learned Addl. Commissioner (AR) appearing on behalf of the Revenue fairly concedes that this Tribunal has already taken a view in the appellant's own case as cited by the learned Counsel.

3. On careful consideration of the submissions made by both the sides and perusal of record we find that erstwhile appellant Company M/s. Essar Steel India Limited has been taken over by the present appellant M/s. Arcelor Mittal Nippon Steel India Limited as per NCLT Order dated 23.10.2018 and the resolution plan under IBC-2016 has been approved in favour of M/s. Arcelor Mittal Nippon Steel India Limited.

4. Considering this position, this Tribunal has already disposed of the appeal in the appellant's own case reported as *CCE & ST, Surat vs. Arcelor Mittal Nippon Steel India Limited -2023 (2) TMI 231 – CESTAT AHMEDABAD*. Therefore, following our earlier order, we are of the view that these appeals can also be disposed of on the same line to our aforesaid order. Accordingly, these appeals are dismissed as infructuous.

(Operative part of the order pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(C L Mahar)
Member (Technical)