

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

REGIONAL BENCH - COURT NO. 3

CUSTOMS Appeal No. 12826 of 2014-DB

[Arising out of Order-in-Original/Appeal No 10-COMMR-DRI-2014 dated 25.04.2014 passed by Commissioner of CUSTOMS-AHMEDABAD]

Arcelor Mittal Nippon Steel India Limited

.... Appellant

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

VERSUS

Commissioner of Customs, Ahmedabad

.... Respondent

Custom House, Near All India Radio Navrangpura,
Ahmedabad, Gujarat

APPEARANCE :

Shri Akshit Malhotra, Advocate 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 : 22.06.2023

DATE OF DECISION: 05.07.2023

FINAL ORDER NO. 11443/2023

RAMESH NAIR :

Shri Akshit Malhotra learned Counsel appearing on behalf of the appellant submits that this appeal was 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 this appeal can also be disposed of on the same line to our aforesaid order. Accordingly, this appeal is dismissed as infructuous.

(Pronounced in the open court on 05.07.2023)

(Ramesh Nair)
Member (Judicial)

(C L Mahar)
Member (Technical)