

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad**

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10497 of 2020- DB

(Arising out of OIA-AHD-CUSTM-000-APP-553-19-20 dated 09/01/2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

ARCELORMITTAL NIPPON STEEL INDIA LTD

.....Appellant

Essar Steel India Ltd.,
27th Km Surat-Hazira Road, Hazira
Surat, Gujarat

VERSUS

C.C.-Ahmedabad

.....Respondent

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

APPEARANCE:

Shri Kartik Dedhia & Ms. Dimple Gohil, Advocate for the Appellant
Shir P Ganesan, Superintendent (AR) for the Respondent

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

Final Order No. 10438/2024

DATE OF HEARING: 20.10.2023
DATE OF DECISION: 20.02.2024

RAMESH NAIR

1. Shri Kartik Dedhia, Learned counsel and Ms. Dimple Gohil, learned advocate appearing on behalf of the Appellant submit that the appellant formerly known as M/s, Essar Steel India Limited has undergone the IBC proceedings and as per resolution plan approved by the NCLT vide order dated 08.03.2019 and the same has been upheld by the Hon'ble Supreme Court vide order dated 15.11.2019 which was implemented w.e.f. 16.12.2019 that all the government dues stand extinguished thereafter, the demand in the present case also prima facie stand extinguished and the same is not recoverable.

2. Shri P Ganeshan learned Superintendent (AR) appearing on behalf of the Revenue reiterates findings on the impugned order.

3. We have carefully considered the submissions made by both the sides and perused the record. We find that the issue has been covered by this Tribunal in the Appellant's previous cases. That the resolution plan has been approved by the NCLT vide order dated 08.03.2019 wherein it has been stipulated that any government dues as on date of the order stand extinguished and it being reconfirmed by the Hon'ble Supreme Court. We note that the department has confirmed the demand for a period before the effective date of the implementation of the resolution plan that under the said instances we are of the view that the present appeal is liable to be disposed of as infructuous.

4. In view of the above findings the appeal is dismissed as infructuous.

(Pronounced in the open court on 20.02.2024)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)