

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 4**

SERVICE TAX APPEAL NO.50843 OF 2019

[Arising out of Order-in-Original No. DL/GST/WEST/KAM/25/18-19 dated 30.11.2018 passed by the Commissioner, CGST, Delhi South Commissionerate, New Delhi]

**The Principal Commissioner, CGST Delhi
Commissionerate, New Delhi**

Appellant

EIL Annexe Building, Plot No.-2B, Bhikaji Kama Place
New Delhi-110066

Vs.

**M/s. Era Infra Engineering Ltd
(formerly Known as ERA Construction (India) Ltd.)**

Respondent

Plot No.400/1, Bhatimain Road,
Near Radha Swami Satsang Bhatimain,
New Delhi-110074

Appearance:

Present for the Appellant: Shri Aejaz Ahmad, Authorised Representative
Present for the Respondent: None

CORAM:

**HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

Date of Hearing/Decision:16.05.2025

FINAL ORDER NO.50810/2025

DR. RACHNA GUPTA

None is present for the respondent. The copy of order from National Company Law Tribunal, New Delhi dated 11.06.2024 is already on record pursuant to the mention before this Bench on 30.09.2024. Perusal of that order reveals that in the insolvency proceedings against the appellant the resolution plan has already

been announced. The aforesaid order dated 11.06.2024 has confirmed the said resolution plan and has ordered for the plan to be effective from the date of passing of the order 11.06.2024 in terms of Indian Insolvency and Bankruptcy Code 2016. Since all the claims pertaining to the insolvent have to be dealt with in accordance with the resolution plan itself. Also keeping in view a mention by learned Departmental Representative that department is already in process of filing an appeal against the NCALT. We find no reason for the present appeal to be kept pending. In light of the above observations, the present appeal stands disposed of with liberty to the department to seek appropriate remedy.

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)