

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench - Court – I

CENTRAL EXCISE APPEAL No. 2321 of 2010*(Arising out of Order-in-Appeal No. 45/2010 (H-I)CE, dated 29.07.2010 passed by
Commissioner (Appeals-I) of Customs, Excise & Service Tax, Hyderabad)***SIRPUR PAPER MILLS LIMITED**

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APPELLANTSIRPUR KAGAJNAGAR – 504 296
Telangana**Vs.****Commissioner of Central Excise,
Customs & Service Tax,**

..

RESPONDENTKendriya Shulk Bhavan,
L.B. Stadium Road, Basheerbagh,
HYDERABAD – 500 004.
Telangana**AND****CENTRAL EXCISE APPEAL No. 2322 of 2010***(Arising out of Order-in-Appeal No. 46/2010 (H-I)CE, dated 29.07.2010 passed by
Commissioner (Appeals-I) of Customs, Excise & Service Tax, Hyderabad)***SIRPUR PAPER MILLS LIMITED**

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APPELLANTSIRPUR KAGAJNAGAR – 504 296
Telangana**Vs.****Commissioner of Central Excise,
Customs & Service Tax,**

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RESPONDENTKendriya Shulk Bhavan,
L.B. Stadium Road, Basheerbagh,
HYDERABAD – 500 004.
Telangana**APPEARANCE:**

Shri S. Thirumalai, Advocate for the appellant.

Shri A.V.L.N. Chary, Superintendent/AR for the respondent

**CORAM: HON'BLE Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE Ms. RACHNA GUPTA, MEMBER (JUDICIAL)**

FINAL ORDER No. A/31152-31153/2019

DATE OF HEARING: 20.11.2019
DATE OF DECISION: 20.11.2019

[ORDER PER: Ms. RACHNA GUPTA)

1. Ld. Counsel for the appellant has brought to the notice that Resolution Plan has already been announced for the present appellant by National Company Law Tribunal (NCLT) order dated 19.07.2018 under IA No. 180 of 2018. It is also brought to the notice that subsequently the appellant had approached Hon'ble High Court of Telangana with a Writ Petition wherein the Hon'ble High Court vide order dated 18.03.2019, in view of the aforesaid resolution, has announced an interim stay.

2. After perusing these documents, we observe that though the Resolution Orders for all the proceedings including those pertaining to direct and indirect taxes under Finance Act, Customs Act absolves the appellant herein of the liability, however, the Hon'ble High Court has still announced an interim stay of such proceedings. In view thereof, we deem it appropriate that the matter is adjourned sine-die till final outcome of the decision of Hon'ble High Court of Telangana. Ld. Counsel is required to bring on record the outcome of the decision of Hon'ble High Court. Both parties are granted liberty to seek appropriate remedy in this matter.

(Dictated and pronounced in open court)

**(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)**

**(Ms. RACHNA GUPTA)
MEMBER (JUDICIAL)**