

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
HYDERABAD**

Division Bench – Court No. – I

**Service Tax Appeal No. 687 of 2009**

(Arising out of Order-in-Original No.02/2009 (ST) Commr. dt.28.05.2009 passed by  
Commissioner of Customs & Central Excise, Hyderabad-I)

**Sirpur Paper Mills Ltd**

Sirpur, Kagaznagar,  
Telangana – 504 296

.....Appellant

*VERSUS*

**Commissioner of Central Tax  
Medchal - GST**

Kendriya Shulk Bhavan, LB Stadium Road,  
Basheerbagh, Hyderabad – 500 004

.....Respondent

**WITH**

**Excise Appeal No. 2321 of 2010**

(Arising out of Order-in-Appeal No.45/2010 (H-I) CE dt.29.07.2010 passed by  
Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Hyderabad)

**Sirpur Paper Mills Ltd**

Sirpur, Kagaznagar,  
Telangana – 504 296

.....Appellant

*VERSUS*

**Commissioner of Central Tax  
Medchal - GST**

Kendriya Shulk Bhavan, LB Stadium Road,  
Basheerbagh, Hyderabad – 500 004

.....Respondent

**AND**

**Excise Appeal No. 2322 of 2010**

(Arising out of Order-in-Appeal No.46/2010 (H-I) CE dt.29.07.2010 passed by  
Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Hyderabad)

**Sirpur Paper Mills Ltd**

Sirpur, Kagaznagar,  
Telangana – 504 296

.....Appellant

*VERSUS*

**Commissioner of Central Tax  
Medchal - GST**

Kendriya Shulk Bhavan, LB Stadium Road,  
Basheerbagh, Hyderabad – 500 004

.....Respondent

**Appearance**

Shri S. Thirumalai, Advocate for the Appellant.

Shri B. Subhas Chandra Bose, AR for the Respondent.

**Coram:**

**HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

**HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

**FINAL ORDER No. A/30538-30540/2025**

Date of Hearing: 03.12.2025

Date of Decision: 03.12.2025

**[Order per: A.K. JYOTISHI]**

Learned Advocate for the appellant informs that the appellant company has undergone CIRP Proceedings and the NCLT, vide its Final Order dt.19.07.2018 has approved the Resolution Plan and the same has also been implemented. He further points out that there is an interim stay granted in WP No.5518/2019 by the Hon'ble High Court of Telangana against recovery of the dues by the department. Further, as directed by the Bench, they have ascertained the position and it has been brought to our notice that the matter is still at admission stage and has not been taken up for final hearing.

2. On the other hand, learned AR has furnished the factual status report, as directed by this Bench, whereby, it is clarified that though there is an interim stay vide Order dt.18.03.2019 operating in respect of WP No.5518/2019, the same appellant as well as department had subsequently filed WP No. 23436/2006 and CEA No. 60/2010 respectively on the similar issue. The status of these WP and CEA are as under:

- a) The CESTAT, Hyderabad had already passed Final Order No.30839/2020 dt.04.03.2020 in Appeal No.E/3112/2012, wherein the Bench held that, in view of the NCLT Order dt.19.07.2018 (in CP (IB) No. 52/9/HDB/2017 read with IA 180/2018), particularly clause 7.5(d), all indirect tax dues and pending proceedings of the Corporate Debtor stand extinguished and the appeal abates.
- b) WP No.23436/2006 – The Hon'ble High Court vide Final Order dt.23.01.2024 disposed of the writ petition by relying on the NCLT Order and noting that the CESTAT Hyderabad Zone had already given its final decision dt.04.03.2020, the implications of the SCN in that writ petition stand extinguished, and the writ petition was disposed of accordingly.
- c) CEA No.60/2010 – The department's statutory appeal challenging the CESTAT Bengaluru order was disposed of by the Hon'ble High Court vide Final Order dt.24.06.2025, wherein the Hon'ble Court, following the findings in WP No.23436/2006 and relying on the same NCLT

(3)

Resolution Plan, held that all indirect tax proceedings relating to the pre-resolution period stand extinguished.

3. Further, learned AR submits that the said orders have been passed subsequently by the Hon'ble High Court in the connected matters for the same assessee and the legal effect of the NCLT approved Resolution Plan thus have already been taken note and applied by Hon'ble High Court in more than one proceedings, thus, matter can be decided on merit. Moreover, the interim stay is against the recovery and not in respect of proceedings with the appeal.

4. In view of above, we proceed to decide this matter with the consent of the both sides.

5. We find that in this case there is no dispute that the matter was referred to the NCLT and Resolution Plan has also been approved. Once the Resolution Plan has been approved then these appeals are not tenable and shall abate in terms of Rule 22 of CESTAT (Procedure) Rules, 1982.

6. Appeals are accordingly disposed of as abated.

(Dictated and pronounced in the Open Court)

**(A.K. JYOTISHI)**  
**MEMBER (TECHNICAL)**

**(ANGAD PRASAD)**  
**MEMBER (JUDICIAL)**