

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75745 of 2017

(Arising out of Order-In-Original No.50-56/CCE/CEX/RKL/2016-17 Dated 31.01.2017 passed by Commissioner, Central Excise, Customs & Service Tax, Rourkela Commissionerate.)

M/s.Bhushan Power & Steel Ltd.,
(AT-Thelkoloi, P.O. Lapanga, Dist. Sambalpur (Odisha))

Appellant

VERSUS

Commissioner of CGST & Central Excise, Rourkela
(KK-42, Civil Township, Rourkela-769004)

Respondent

APPEARANCE :

Mr. H. K. Pandey, Advocate for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.76130/2023

Date of Hearing : 19 July 2023

Date of Decision : 19 July 2023

PER R. MURALIDHAR:

The Appellant has produced copy of the NCLT Order dated 05/09/2019 wherein at Para 1.6 it is clearly stated that in view of the Resolution Plan being approved, all notices, assessments, appellate or other proceedings pending or threatened in relation to the Company shall stand terminated and withdrawn and all consequential liabilities, if any, shall, in accordance with Regulation 37 of the CIRP Regulations, stand extinguished.

2. Therefore, the present Appeal becomes infructuous in view of NCLT Order. Accordingly, we dismiss the Appeal as withdrawn.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Technical)

Pooja