

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
KOLKATA**  
REGIONAL BENCH – COURT NO.2

**Excise/Misc. Application No. 75009 of 2024  
And  
Excise Appeal No. 284 of 2012**

(Arising out of Order-in-Original No. 03/ADJ/CE/COMMR/DIB dated 24.02.2012 passed by Commissioner of Central Excise & S. Tax, Dibrugarh.)

**M/s Kitply Industries Ltd.,**  
(Margherita Unit), A. T. Road, Margherita, Assam.)

**...Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Dibrugarh,**  
Milan Nagar, Lane "F", P.O.C.R. Building, Dibrugarh-786003.

**...Respondent**

..  
**APPEARANCE :**

Shri Indranil Banerjee & Shri S. Biswas, both Advocates for the Appellant  
Shri Mihir Ranjan, Spl. Council for the Respondent

**CORAM:**

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

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

**Misc. Order No. ...75029/2024 &**

**Final Order No. 75075/2024.....**

DATE OF HEARING : 24.01.2024

DATE OF DECISION : 24.01.2024

**PER BENCH :**

Today, when the matter was called, Learned Advocate on behalf of the assessee/appellants submitted that the assessee has gone to NCLT and as per order dated 25.01.2022 resolution plan has been approved by NCLT, therefore, the appeals filed by the appellants have become infructuous.

2. In view of this, we dismiss the appeal as infructuous. Misc. application also gets disposed off.

(Dictated and pronounced in the open court)

**(R. Muralidhar)  
Member (Judicial)**

**(Rajeev Tandon)  
Member (Technical)**

T.K.