

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 79100 of 2018

AND

Excise Appeal No. 79106 of 2018

(Arising out of the common Order-in-Appeal Nos. 83-84/CE/RKL-GST/2018 dated 31.07.2018 passed by the Commissioner (Appeals), C.G.S.T., Central Excise and Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007)

M/s. OCL Iron & Steel Limited

: Appellant

AT-Lamloi, Garvana,
P.O. – Rajgangpur, District: Sundergarh,
Odisha – 770 017

VERSUS

**Commissioner, C.G.S.T., Central Excise and
Customs,**

: Respondent

Rourkela Commissionerate,
KK-42, Civil Township,
Rourkela – 769 004

APPEARANCE:

Shri Arghya Dey, Advocate
Shri Aditya Dutta, Advocate
For the Appellant

Shri P.K. Ghosh, Authorized Representative
for the Respondent

CORAM:

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

FINAL ORDER NOS. 75202-75203 / 2024

DATE OF HEARING / DECISION: 16.02.2024

Order :

Today, when the matter was called out, the
Ld. Advocates appearing on behalf of the appellant
submitted that the appellant had approached the
National Company Law Tribunal (NCLT) and vide order
dated 20.03.2023, their Resolution Plan has been

approved by the NCLT. A copy of the said NCLT order was submitted by them, which was taken on record. Therefore, the appeals filed by the appellant have become infructuous.

2. In view of the above, we dismiss the appeals as infructuous.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sdd