

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 243 of 2011

(Arising out of Order-in-Original No. CCE/BBSR-I/15/2011 dated 28.01.2011 passed by the Commissioner of Central Excise, Customs & Service Tax, Bhubaneswar-I, C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Orissa)

M/s. Tata Steel Limited

: Appellant

Regd. Office: Bombay House, 24-Homi Mody Street, Fort,
Mumbai, Maharashtra – 400 001

[Formerly: 'M/s. Rohit Ferro-Tech Limited']

VERSUS

Commissioner of Cus., C.Ex. and Service Tax

: Respondent

Bhubaneswar-I Commissionerate

C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Orissa

WITH

Excise Appeal No. 751 of 2012

(Arising out of Order-in-Appeal No. 189/Bol/2012 dated 25.09.2012 passed by the Commissioner of Central Excise (Appeal-III), Kolkata, 180, Shantipally, Rajdanga Main Road, 6th Floor, Kolkata – 700 107)

M/s. Rohit Ferro-Tech Limited

: Appellant

WBIDC Road, P.O. Dwarika, P.S.: Bishnupur,
District: Bankura, West Bengal – 722 122

VERSUS

Commissioner of C.G.S.T. and Central Excise

: Respondent

Bolpur Commissionerate

Sian, Nanor Chandidas Road, District: Birbhum

WITH

Excise Appeal No. 76503 of 2018

(Arising out of Order-in-Appeal No. 08/DGP-IV/CT(Audit-II)/2017-18 dated 07.02.2018 passed by the Commissioner of Central Tax (Audit), Kolkata-II Commissionerate, Bamboo Villa, 4th Floor, 169, A.J.C. Bose Road, Kolkata – 700 014)

M/s. Tata Steel Limited

: Appellant

Regd. Office: Bombay House, 24-Homi Mody Street, Fort,
Mumbai, Maharashtra – 400 001

[Formerly: 'M/s. Rohit Ferro-Tech Limited']

VERSUS

Commissioner of C.G.S.T. and Central Excise

: Respondent

Bolpur Commissionerate

Sian, Nanor Chandidas Road, District: Birbhum

Appeal No(s): E/243/2011, E/751/2012, E/76503 & 79180/2018-DB

AND

Excise Appeal No. 79180 of 2018

(Arising out of Order-in-Appeal No. 228/SKS/BOL/CE/2018-19 dated 11.05.2018 passed by the Addl. Director General (Taxpayer Services), C.Ex., Customs & Service Tax, Kolkata Zonal Unit, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. Tata Steel Limited

: Appellant

Regd. Office: Bombay House, 24-Homi Mody Street, Fort,
Mumbai, Maharashtra – 400 001
[Formerly: 'M/s. Rohit Ferro-Tech Limited']

VERSUS

Commissioner of C.G.S.T. and Central Excise

: Respondent

Bolpur Commissionerate
Sian, Nanoor Chandidas Road, District: Birbhum

APPEARANCE:

Shri Avra Mazumder, Advocate for the Appellant/(s)
Assisted by Shri Samrat Das, Advocate

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

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOS. 76084-76087 / 2024

DATE OF HEARING / DECISION: 12.06.2024

ORDER : [PER SHRI ASHOK JINDAL]

Today, when the matter was called, the Ld. Counsel appearing on behalf of the appellant submits that the appellant went in Insolvency and Bankruptcy Code (IBC) proceedings before the National Company Law Tribunal (NCLT), Kolkata wherein vide Order dated 07.04.2022 the Resolution Plan has been approved and accordingly, the liability raised by the respondent stands abated.

2. It is pointed out that the appeals filed by the appellant seeking refund of pre-deposit made at the time of filing appeals stand decided by this Tribunal in *M/s. Tata Steel Ltd. v. Commissioner of C.Ex., Cus. & Service Tax, Bhubaneswar-I vide Final Order Nos. 75665-75669 of 2024 dated 16.04.2024 in Excise Appeal No. 252 of 2011 & ors. (CESTAT, Kolkata)* wherein it has been held that the only order that can be fastened on to the case is directing abatement of the concerned appeals filed, with effect from the date of approval of the Resolution Plan by the NCLT.

2.1. Admittedly, in the instant case, we observe that the Resolution Plan has been approved by the NCLT with effect from 07.04.2022 and therefore, the appeals filed by the appellant abate.

3. Accordingly, the appeals are dismissed as infructuous.

(Operative part of the order was pronounced in open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd