

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 213 of 2011

(Arising out of Order-in-Original No. CCE/BBSR-I/01/2011 dated 25.01.2011 passed by the Commissioner of Central Excise, Customs & Service Tax, Bhubaneswar, C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Orissa)

M/s. BRG Iron & Steels Co. (P) Limited : **Appellant**
Godrej Water Side, Suit No. 402/403/404,
Plot No. 5, Block-OP, Sector-V, Salt Lake,
Kolkata – 700 097

VERSUS

Commissioner of Central Excise, Customs & Service Tax : **Respondent**
Bhubaneswar-I Commissionerate,
C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Orissa

APPEARANCE:

Shri Raju Ain, Representative of the Appellant

Shri B.K. Singh, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 76197 / 2024

DATE OF HEARING / DECISION: 28.06.2024

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called out, the Ld. Representative of the appellant submitted that that insolvency proceedings had been initiated against the appellant in terms of the Insolvency and Bankruptcy Code, 2016 and thereafter, the National Company Law Tribunal (NCLT), Kolkata Bench has passed the Order dated 28.02.2022 in I.A.(IB) No. 1089/KB/2021 in C.P.(IB) No. 513/KB/2018 approving the Resolution Plan. Copy of the above order passed by the NCLT has been placed on record.

2. We find that in terms of the above Order dated 28.02.2022, the Resolution Plan has been approved by the NCLT. In these circumstances, the tax liabilities along with interest against the appellant does not survive.

3. In view of the above, the appeal filed by the appellant stands dismissed as infructuous.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd