

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 428 of 2009

(Arising out of Order-in-Original No. 02-11 (DE-NOVO)/COMMR/CE/KOL-III/2009-10 dated 20-04-2009 passed by Commissioner of Central Excise, Kolkata-III.)

M/s. Nicco Corporation Ltd. (Steel Division)

(Athpur, Shyamnagar, 24 Parganas (N), West Bengal)

Appellant

VERSUS

Commr. of Central Excise, Kolkata-III

(180, Shanti Pally, Rajdanga Main Road, Kolkata-7000107)

Respondent

With

(1) Excise Appeal No. 523 of 2009 (M/s. Nicco Corporation Ltd. Vs. CCE, Kol-III) (2) Excise Appeal No. 487 of 2011 (M/s. Nicco Corporation Ltd. Vs. CCE, Kol-III) (3) E/520 of 2011 (M/s. Nicco Corporation Ltd. Vs. CCE, Kol-III) (4) Excise Appeal No. 521 of 2011 (Nirmal Kumar Chatterjee (GM) Vs. CCE, Kol-III) (5) Excise Appeal No. 522 of 2011 (Udayan Ray (MD) Vs. CCE, Kol-III)

(i) (Arising out of Order-in-Original No. 23/De-novo/COMMR/CE/KOL-III/2009/10 dated 19-06-2009 passed by Commissioner of Central Excise, Kolkata-III.)

(ii) (Arising out of Order-in-Appeal No. 74/KOL/III/2011 dated 02/03/2011 passed by Commissioner of Central Excise, (Appeal-I), Kolkata).

(iii) (Arising out of Order-in-Original No. 17/COMMR/CE/KOL-III/2010-11 dated 14-03-2011 passed by Commissioner of Central Excise, Kolkata-III.)

(iv) (Arising out of Order-in-Original No. 17/COMMR/CE/KOL-III/2010-11 dated 14-03-2011 passed by Commissioner of Central Excise, Kolkata-III.)

(v) (Arising out of Order-in-Original No. 17/COMMR/CE/KOL-III/2010-11 dated 14-03-2011 passed by Commissioner of Central Excise, Kolkata-III.)

APPEARANCE :

None for the Appellant

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

CORAM:

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

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

FINAL ORDER NO.76548-76553/2024Date of Hearing : 05 August 2024Date of Decision: : 05 August 2024**PER R. MURALIDHAR:**

No one has appeared on behalf of the Appellants.

2. The Learned AR submits that Liquidation Proceedings have been taken up against the appellant. Liquidation Order was also passed under Section 33. As per the Order passed by NCLT, Kolkata Bench on 17/10/2017, it has been ordered to proceed with the process of liquidation as per the procedure prescribed under Chapter III of Liquidation Process Rules.

3. Considering these facts, we dismiss the appeals as infructuous.

Sd/-**(R. Muralidhar)
Member (Judicial)****Sd/-****(Rajeev Tandon)
Member (Technical)**

Pooja