

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.150 of 2011

(Arising out of Order-in-Original No.36/Commr./ST/Kol/2010-11 dated 31.01.2011
passed by Commissioner of Service Tax, Kolkata)

Commissioner of Service Tax, Kolkata
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Appellant

VERSUS

M/s Tantia Construction Limited
(25/27, Netaji Subhas Road, Kolkata-700001)

Respondent

APPEARANCE :

Shri S.S.Chattopadhyay, Authorized Representative for the Appellant
Ms.Moumita Saha, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO.76577/2024

DATE OF HEARING : 06 .08.2024
DATE OF DECISION : 06.08.2024

Per Ashok Jindal :

On perusal of records and after hearing both the parties, we find that the insolvency proceedings had been initiated against the respondent herein in terms of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as "the Code") and thereafter, the National Company Law Tribunal (NCLT), Kolkata Bench has passed an Order dated 13.03.2019 in CP (IB) No.148/KB/2018 along with CA (IB) No.243/KB/2018, CA (IB) No.646/KB/2018 & CA (IB) No.1184/KB/2018 providing a moratorium under Section 7 of the Code, thereby also appointing an Interim Resolution Professional (IRP) of the Corporate Debtor to carry out the functions as per the Code. A copy of the aforesaid order passed by the NCLT has also been placed on record.

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2. We find that in terms of the above Order dated 13.03.2019 passed by the NCLT, Kolkata Bench, a moratorium has been provided to the respondent in terms of Section 7 of the Insolvency and Bankruptcy Code, 2016. In these circumstances, the present proceedings against the respondent do not survive.

3. In view of the above, the appeal filed by the Revenue has become infructuous and hence, the same is dismissed.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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