

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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.376 of 2011

(Arising out of Order-in-Original No.26-27/Commr/ST/Kol/2010-11 dated 21.12.2010 passed by Commissioner, Service Tax, Kolkata.)

M/s. Reliance Telecom Ltd.

(Mr. Rajendra Bansal-Indirect Taxation,
H-Block, Dhirubhai Ambani Knowledge City, Thane-Belapur Road, Koparkhairane,
Navi Mumbai-400701.)

...Appellant

VERSUS

Commissioner of Service Tax, Kolkata

.....Respondent

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

WITH

Service Tax Appeal No.144 of 2012

(Arising out of Order-in-Original No.53/Commr/ST/Kol/2011-12 dated 23.12.2011 passed by Commissioner, Service Tax, Kolkata.)

M/s. Reliance Telecom Ltd.

(Mr. Rajendra Bansal-Indirect Taxation,
H-Block, Dhirubhai Ambani Knowledge City, Thane-Belapur Road, Koparkhairane,
Navi Mumbai-400701.)

...Appellant

VERSUS

Commissioner of Service Tax, Kolkata

.....Respondent

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

APPEARANCE

NONE for the Appellant (s)

Shri S.S.Chattopadhyay, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. 76101-76102/2024

DATE OF HEARING : 10.06.2024
DATE OF DECISION : 10.06.2024

Per : R. MURALIDHAR :

None has been appearing on behalf of the Appellant for the hearings held on 10.08.2023, 08.11.2023, 18.01.2024, 07.03.2024 and today on 10.06.2024. From the earlier records, it is seen that on 10.08.2023, it was recorded that the matter is pending before NCLT. Today, none has appeared on behalf of the Appellant and the Ld.AR for the Department submits a copy of the common order passed by the NCLT Mumbai Bench on 15.05.2018. In terms of this Order, no suits or continuation of pending suits or proceedings against the corporate debtor can be enforced. Therefore, we take a view that the Appeals have become infructuous. Accordingly, the Appeals are dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)