

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76152 of 2016

(Arising out of Order-in-Appeal No. 50/ST-I/KOL/11-12 dated 29.03.2016 passed by the Commissioner of Central Excise (Appeal-I), Kolkata, 169, A.J.C. Bose Road, Bamboo Villa, 4th Floor, Kolkata – 700 014)

M/s. McNally Bharat Engineering Co. Limited : **Appellant**
Ecospace Business Park-2B, 11F/12,
4th Floor, New Town, Rajarhat, North 24 Parganas,
Kolkata – 700 156

VERSUS

Commissioner of Service Tax : **Respondent**
Kolkata-I Commissionerate
Kendriya Utpad Shulk Bhawan, 3rd Floor,
180, Shantipally, Rajdanga Main Road, Kolkata – 700 107

APPEARANCE:

None for the Appellant

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

CORAM:

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

FINAL ORDER NO. 77117 / 2024

DATE OF HEARING / DECISION: 27.09.2024

ORDER: [PER BENCH]

Today, when the matter was called, it was observed from the records that the appellant has submitted a letter dated 25.09.2024 wherein it is stated that insolvency proceedings had been initiated against the appellant-company in terms of the Insolvency and Bankruptcy Code, 2016 and thereafter, the National Company Law Tribunal (NCLT), Kolkata Bench has passed an Order dated 19th December, 2023 approving their Resolution Plan.

2. We find that as per the above Order dated 19th December, 2023, the Resolution Plan of the Resolution Applicant stands approved by the NCLT. In these circumstances, the tax liabilities along with interest against the appellant do not survive.

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

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd