

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

REGIONAL BENCH – COURT NO.1

Excise Appeal No.75830 of 2015

(Arising out of Order-in-Original No.12/Commr./DGP/15 dated 20.05.2015 passed by
Commissioner of Customs,Central Excise & Service Tax, Durgapur)

M/s SPS Steels Rolling Mills Limited

(Elegant Towers, 224A,A.J.C.Bose Road, Kolkata-700017)

Appellant

VERSUS

Commissioner of Central Excise,Customs & Service Tax,Durgapur

(Satyajit Roy Sarani, City Centre, Durgapur-713216)

Respondent

APPEARANCE :

None for the Appellant

Shri Subrata Dey, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR.K.ANPАЗHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77663/2024

DATE OF HEARING : 27 NOVEMBER 2024

DATE OF DECISION : 27 NOVEMBER 2024

Per R.Muralidhar :

Today, when the matter was called, none appeared on behalf of the appellant. However, from the record, it is seen that the appellant-assessee has gone to NCLT and as per the order dated 08.04.2019 passed by the National Company Law Tribunal (NCLT), Kolkata, the Resolution Plan has been approved by NCLT. Therefore, the appeal filed by the appellant has become infructuous.

2. In view of the above, we dismiss the appeal as infructuous.

(Dictated and pronounced in the open court)

**(R.Muralidhar)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**

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