

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 76729 of 2016

(Arising out of Order-in-Appeal No. 46/BOL/2016-17 dated 14.07.2016 passed by Commissioner of Central Excise (Appeals-II), Kolkata.)

M/s Burn Standard Co. Ltd.,
(Burnpur Works, Burnpur, Burdwan-703325.)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata,
Bamboo Villa, 3rd Floor, 169, A.J.C. Bose Road, Kolkata-700014.

...Respondent

..

APPEARANCE :

None, for the Appellant

Shri S. K. Jha, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON MEMBER (TECHNICAL)

Final Order No. 75101/2025

DATE OF HEARING : 21.01.2025

DATE OF DECISION : 21.01.2025

PER R. Muralidhar:

Today, when the matter was called, after perusal of the records, it is noticed that insolvency proceedings had been initiated against the appellants-companies in terms of the Insolvency and Bankruptcy code, 2016 and thereafter, the National Company Law Tribunal (NCLT), Kolkata Bench has passed the order dated 06.03.2018 in CA. No. 170/KB/2018 in CP (IB) No. 244/KB/2017 (in respect of M/s Burn Standard Company Ltd., & Anr.) approving the Resolution Plans. Copies of the said orders passed by the NCLT have been placed on record.

2. We find that in terms of the above orders, the Resolution Plans have been approved by the NCLT. In these circumstances, the tax liabilities alongwith interests against the appellants do not survive.

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3. In view of the above, the appeals filed by the appellants have become infructuous and hence, the same are dismissed. The appeal is disposed of accordingly,

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar Kr.