

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75567 of 2015

(Arising out of Order-in-Original No. 03/Commr/De-Novo/DGP/15 dated 19.02.2015 passed by the Commissioner of Central Excise, Customs & Service Tax, Durgapur.)

M/s. Modern India Concast Ltd.

: Appellant

WBIIDC Industrial Growth Centre, Dwarika, P.O.-Bishnupur,
Dist: Bankura, West Bengal

VERSUS

**Commissioner of Customs, central Excise &
Service Tax, Durgapur.**

: Respondent

Durgapur Commissionerate, City Centre, Durgapur.

APPEARANCE:

None for the Appellant

Shri P.K.Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75246/ 2024

DATE OF HEARING / DECISION: 28.01.2025

ORDER: [PER BENCH]

Today, when the matter was called, it was observed from the records that the 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 5th January, 2021 approving their Resolution Plan.

2. We find that as per the above Order dated 5th January, 2021, 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)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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