

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

REGIONAL BENCH – COURT NO. 2

Customs Appeal No. 75436 of 2018

(Arising out of Order-in-Original No. Kol/Cus/Commissioner/Port/68/2017 dated 07.12.2017 passed by the Commissioner of Customs(Port) Custom House, 15/1, Strand Road, Kolkata-700 001)

Commissioner of Customs(Port), Kolkata : **Appellant**
Custom House, 15/1, Strand Road, Kolkata-700 001

VERSUS

M/s. Tayo Rolls Ltd. : **Respondent**
Large Scale Industrial Estate,
Ghamharia, Jamshedpur, Jharkhand

APPEARANCE:

Shri Vasudev A., Advocate for the Respondent

Shri S. Chitkara, Commissioner
Shri A. K. Choudhury, Authorized Representative, for the Appellant

CORAM:

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

FINAL ORDER NO. 75309/ 2025

DATE OF HEARING / DECISION: 05.02.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

Today, when the matter was called, the Id. Counsel for the appellant submits that the appellant has gone to National Company Law Tribunal (NCLT). On a query from the Bench, he has produced the order passed by NCLT before us. As per the said order dated 17.12.2024, it is seen that the Resolution Plan has been approved by NCLT. Therefore, the appeal filed by the appellant has become infructuous.

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

(Pronounced in the open court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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