

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

REGIONAL BENCH – COURT NO.1

**Customs Appeal No 75126 of 2021**

(On behalf of Revenue)

(Arising out of Order-in-Appeal No...03/CUS/CC(P)/WB/2020-21 dated 03.09.2020 passed by Commissioner of Customs, Kolkata)

**Commissioner of Customs(Preventive), Kolkata**

15/1, Strand Road, Custom House, 3<sup>rd</sup> Floor, Kolkata-1.

**Appellant**

*VERSUS*

**M/s Future Enterprises Limited,**

Knowledge House, Shyam Nagar, Off Jogeshwari-Vikhroli Link Road, Jogeshwari (East), Mumbai-400060.

**Respondent**

**APPEARANCE :**

None for the Appellant

Shri S.Debnath, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)**

**HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO...75562/2025.**

DATE OF HEARING : 26.02.2025

DATE OF DECISION : 26.02.2025

**Per K.Anpazhakan :**

Today, when the matters were called, the Id. Authorized Representative for the Revenue submits that the respondent 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 07.04.2022, it is seen that the Resolution Plan has been approved by NCLT. Therefore, the appeal filed by the Revenue has become infructuous.

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

(Pronounced in the open court.)

**(Ashok Jindal)  
Member (Judicial)**

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