

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

REGIONAL BENCH – COURT NO. 1

**Excise Appeal No. 606 of 2011**

(Arising out of Order-in-Appeal No. 149/Kol-III/2011 dated 04.04.2011 passed by the Commissioner of Central Excise (Appeal-I), Kolkata, 169, A.J.C. Bose Road, Bamboo Villa, 4<sup>th</sup> Floor, Kolkata – 700 014)

**M/s. UIC Udyog Limited**

**: Appellant**

Phase-III, Industrial Growth Centre, P.O.: Kalyani,  
District: Nadia, PIN – 741 235

**VERSUS**

**Commissioner of Central Excise**

**: Respondent**

Kolkata-III Commissionerate,  
180, Shantipally, Rajdanga Main Road, 6<sup>th</sup> Floor,  
Kolkata – 700 107

**APPEARANCE:**

Smt. Nabonita Karmakar Das, Authorized Representative,  
For the Appellant

Shri Sameer Chitkara and Shri S. Dey, Authorized Representatives,  
For the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO. 76128 / 2025**

DATE OF HEARING / DECISION: 30.04.2025

**ORDER: [PER SHRI ASHOK JINDAL]**

Today, when the matter was called for hearing, the Ld. Authorized Representative appearing on behalf of the appellant submitted that 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 bearing IA (IB) No. 283/KB/2021 In CP (IB) No. 977/KB/2018 dated 07.04.2021, approving the Resolution Plan. A copy of the said Order passed by the NCLT has been placed on record.

2. We find that in terms of the above Order dated 07.04.2021, the Resolution Plan stands approved by the NCLT. In these circumstances, the demands of tax liabilities, along with interest, against the appellant do not survive.

3. In view of the above, the appeal filed by the appellant is not maintainable and hence, the same is dismissed as infructuous.

(Dictated and pronounced in the open court)

Sd/-

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)

Sd/-

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)

Sdd