

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76248 of 2018

(Arising out of Order-in-Appeal No. 84-85/DGP-C.Ex./2018 dated 12.01.2018 passed by the Commissioner, Siliguri Appeal Commissionerate, C.R. Building, Hakimpara, Haren Mukherjee Road, Siliguri – 734 001)

M/s. Vasudev Ispat Private Limited : Appellant
WBIIDC Industrial Growth Centre,
P.O.: Dwarika, Bishnupur,
Bankura – 722 122

VERSUS

Commissioner of C.G.S.T. and Central Excise : Respondent
Durgapur Commissionerate

AND

Excise Appeal No. 76249 of 2018

(Arising out of Order-in-Appeal No. 84-85/DGP-C.Ex./2018 dated 12.01.2018 passed by the Commissioner, Siliguri Appeal Commissionerate, C.R. Building, Hakimpara, Haren Mukherjee Road, Siliguri – 734 001)

Shri Sitaram Agarwal, Director, : Appellant
M/s. Vasudev Ispat Private Limited
WBIIDC Industrial Growth Centre,
P.O.: Dwarika, Bishnupur,
Bankura – 722 122

VERSUS

Commissioner of C.G.S.T. and Central Excise : Respondent
Durgapur Commissionerate

APPEARANCE:

Shri Nilotpall Chowdhury, Advocate, for the Appellant(s)

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

CORAM:

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

FINAL ORDER NOS. 76634-76635 / 2025

DATE OF HEARING / DECISION: 25.06.2025

ORDER:

The Ld. Counsel appearing on behalf of the appellants submitted that in this case, the Resolution Plan has been approved by the National Company Law Tribunal (NCLT), Kolkata on 07.12.2018. In support, he has produced a copy of the said Order passed by the NCLT. Accordingly, the Ld. Counsel for the appellants has prayed for dismissal of the appeals as infructuous on account of the above NCLT approval.

2. I find that the NCLT has passed the Order dated 07.12.2018, appointing an Official Liquidator for taking further necessary action as per the Resolution Plan approved. Accordingly, the appeals filed by the appellants have become infructuous, in view of the above Order passed by the NCLT.

3. Hence, the appeals are dismissed as infructuous on account of the NCLT approval.

(Dictated and pronounced in the open court)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd