

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 75210 of 2015

(Arising out of Order-in-Original No.84/Commissioner/CE/Kol-Iv/2014 dated 21/11/2014 passed by Commissioner of Central Excise, Kolkata-IV)

M/s. Manaksia Limited

(8/1, Lal Bazar Street (3rd Floor), Kolkata-700001)

Appellant

VERSUS

Commr. of Central Excise, Kolkata-IV

(15/1, Strand Road, Customs House, Kolkata-700001)

Respondent

APPEARANCE :

Shri Arnab Chakraborty, Advocate for the Appellant

Shri Debapriya Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.76652/2025

Date of Hearing : 30th June 2025

Date of Decision : 30th June 2025

PER R. MURALIDHAR

Today, when the matter was called, Shri Arnab Chakraborty, Id. Advocate appearing on behalf of the appellant, submits that the Appellant Company was transferred to M/s Manaksia Industries Limited, which was subsequently renamed as M/s BKM Industries Limited by an order of the Hon'ble High Court of Calcutta under the Companies Act, 1956. Therefore, the appellants have no jurisdiction to contest the above cited appeal. He also produced a letter written to the Resolution Professional appointed in the case of M/s BKM Industries Limited to pursue the matter, if interested before this Tribunal and also intimated to the respondent to proceed with the Resolution Professional for further proceedings in the matter.

2. As stated by the Id. Advocate for the appellant that they have no jurisdiction to contest the appeal, therefore, the appeal is dismissed as not contested.

3. Ordered accordingly

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Technical)

Pooja