

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76469 of 2017

(Arising out of Order-in-Original No.178/PR.COMMR/ST-I/KOL/2016-17 DATED 31/03/2017 passed by Commissioner of Service Tax-I, Kolkata)

Commr. of CGST & Central Excise, Kolkata North
(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Appellant

VERSUS

M/s. Palogix Infrastructure Private Ltd.
(86/2B, Topsia Road (South), Kolkata-700046)

Respondent

APPEARANCE :

Mrs. K. Kalpana, Authorized Representative for the Appellant
Mr. Tirtha Pratim Basu, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO. 77714/2025

Date of Hearing : 12th November 2025

Date of Decision : 12th November 2025

PER R. MURALIDHAR

Today, when the matter was called, Ld. Authorized Representative for the Respondent Assessee submits that the assessee has gone to NCLT and as per order dated 12 February 2018 resolution plan has been approved by NCLT. As per this Order, the claim of the Revenue, if any, gets extinguished. In the present case, as the Adjudicating Authority has dropped the demand, there is no claim of the Revenue in existence as on date. Therefore, the appeal filed by the Appellant Revenue has become infructuous.

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

(Dictated and pronounced in the open court.)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(K. Anpazhakan)
Member (Technical)