

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

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 75035 of 2018

(Arising out of Order-in-Original No. 13-14/Commissioner/CE/Haldia/Adjn/2017 dated 18.09.2017 [amended from Order-in-Original No. 13/Commissioner/CE/Haldia/Adjn/2017 dated 18.09.2017 vide Corrigendum dated 03.10.2017] passed by the Commissioner of C.G.S.T. and Central Excise, 25, Princep Street, 3rd Floor, Kolkata – 700 072)

Shri Swapan Kumar Mitra, Chairman, : **Appellant**
M/s. Southern Cooling Towers Private Limited
2, Chowringhee Terrace, Gokhale Road,
Kolkata – 700 020

VERSUS

Commissioner of C.G.S.T. and Central Excise : **Respondent**
Haldia Commissionerate,
25, Princep Street, 3rd Floor,
Kolkata – 700 072

AND

Excise Appeal No. 75863 of 2018

(Arising out of Order-in-Original No. 13-14/Commissioner/CE/Haldia/Adjn/2017 dated 18.09.2017 [amended from Order-in-Original No. 13/Commissioner/CE/Haldia/Adjn/2017 dated 18.09.2017 vide Corrigendum dated 03.10.2017] passed by the Commissioner of C.G.S.T. and Central Excise, 25, Princep Street, 3rd Floor, Kolkata – 700 072)

M/s. Southern Cooling Towers Private Limited : **Appellant**
2, Chowringhee Terrace, Gokhale Road,
Kolkata – 700 020

VERSUS

Commissioner of C.G.S.T. and Central Excise : **Respondent**
Haldia Commissionerate,
25, Princep Street, 3rd Floor,
Kolkata – 700 072

APPEARANCE:

None for the Appellant(s)

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

CORAM:

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

FINAL ORDER NOs. 77721-77722 / 2025

DATE OF HEARING / DECISION: 17.11.2025

ORDER: [PER SHRI R. MURALIDHAR]

No one has appeared on behalf of the appellants.

1.1. However, it is seen that a communication dated 12.11.2025 has been received on behalf of the appellants stating that they are not in a position to appear before this Tribunal due to shortage of funds and acute financial problems. It has also been mentioned therein that the Tribunal has already passed orders dismissing other appeals pertaining to them in view of orders passed by the National Company Law Tribunal (NCLT).

2. Accordingly, with the consent of the Ld. Authorized Representative of the Revenue, we have taken up the appeals for disposal.

3. We find that this Tribunal in the appellants' own cases vide *Final Order Nos. 77684-77685 of 2024 dated 22.11.2025 [Excise Appeal Nos. 75549 and 75550 of 2015]* and *Final Order No. 77041-77042 of 2024 dated 24.09.2024 [Excise Appeal Nos. 75525 and 75526 of 2016]* has already dismissed appeals filed by the appellants, observing that the Resolution Plan stood approved by the NCLT vide their Order dated 06.08.2018, copies of which have also been enclosed by the appellant along with the above communication.

4. Thus, in view of the above, we find that the present appeals have become infructuous.

5. In the result, the appeals are dismissed as infructuous.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd