

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

REGIONAL BENCH – COURT NO. 2

**Excise Appeal No. 77584 of 2018**

(Arising out of Order-in-Original No. 24/Commr.Audit/Cex/BBSR/2017-18 dated 22.02.2018 passed by the Commissionerate (Audit) GST & Central Excise, Bhubaneswar Central Revenue Building, Rajaswa Vihar, Bhubaneswar-751007)

**M/s. BRG Iron & Steel Co (P) Limited**

NH-42, Village-Kurunti, P. O. Motunga  
Dist, Dhenkanal-759121

**: Appellant**

**VERSUS**

**Commissioner of CGST & Central Excise,  
Bhubaneswar Commissionerate,**

Central Revenue Building,  
Rajaswa Vihar, Bhubaneswar-751007

**: Respondent**

**APPEARANCE:**

None for the Appellant

Shri S. Dutta, Authorized Representative, for the Respondent

**CORAM:**

**HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO.77813/ 2025**

DATE OF HEARING / DECISION: 28.11.2025

**ORDER: [PER SHRI R. MURALIDHAR]**

Today, when the matter was called, the Id. Counsel for the appellant submits that the appellant has gone to National Company Law Tribunal (NCLT). On a query from the Bench, he has produced the order passed by NCLT before us. As per the said order dated 17.12.2024, it is seen that the Resolution Plan has been approved by NCLT. Therefore, the appeal filed by the appellant has become infructuous.

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

(Pronounced in the open court)

**(R. MURALIDHAR)**  
MEMBER (JUDICIAL)

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

rkp