

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

REGIONAL BENCH – COURT NO.1

Excise Appeal No.76316 of 2018

(Arising out of Order-in-Appeal No.91/DGP/C.Ex/2018 dated 16.01.2018 passed by Commissioner of CGST & Central Excise, Siliguri)

M/s SPS Steels Rolling Mills Ltd.

(Dr.Zakir Hussain Avenue, ABL Township, Durgapur, Bardhaman-713216,West Bengal)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Siliguri

(C.R.Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001)

Respondent

APPEARANCE :

None for the Appellant

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

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.77891/2025

DATE OF HEARING : 10 DECEMBER 2025

DATE OF DECISION : 10 DECEMBER 2025

Per K.Anpazhakan :

Today, when the matter was called, the Id.A.R. for the Revenue 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 08.04.2019, 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.

(Dictated and Pronounced in the open court)

**(Ashok Jindal)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**