

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

REGIONAL BENCH – COURT NO.1
E/MISC/75873/2025
E/MA/75185/2025
Excise Appeal No 76881 of 2019

(Arising out of Order-in-Appeal No...16/CE/BBSR-GST/2019 dated 29.04.2019 passed by Commissioner of Central GST and Central Excise, Bhubaneswar)

M/s Arcelormittal Nippon Steel India Ltd.
Udayabatta, Paradeep, Dist.-Jagatsinghpur-754141, Odisha.

Appellant

VERSUS

**Commissioner of CGST, Central Excise & Customs,
Bhubaneswar**
C.R.Building, Rajaswa Vihar, Bhubaneswar-751 007.

Respondent

APPEARANCE :

Shri Kshitij Awasthi, Advocate for the Appellant
S.K.Singh, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO...77904/2025.....

DATE OF HEARING : 11.12.2025
DATE OF DECISION : 11.12.2025

Per Ashok Jindal :

The appellant has filed an application to bring on record that the appellant company has gone into liquidation before NCLT and NCLT has passed an order and there is no liability against the appellant by way of NCLT order dated 08.03.2019.

2. In view of the submission made by the Counsel for the appellant we allow the miscellaneous application to bring in the fact on record and accordingly appeal is also disposed of.

3. Today, when the matter was called, the Id. Counsel for the appellants submits that the appellant has gone to National Company Law Tribunal (NCLT). Thereafter, the matter is pending there. In that circumstances, he prays for withdrawal of their appeals.

4. In view of the above, the prayer of the Id. Counsel is allowed and the appeals are dismissed as withdrawn.

(Pronounced in the open court.)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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