

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.1**

**Service Tax Appeal No.76380 of 2016
Service Tax Appeal No.76574 of 2016**

(Arising out of Order-in-Original No.02/Commr./ST-I/Kol./2016-17 dated 16.05.2016 passed by Commissioner of CGST & Central Excise, Kolkata)

M/s Eastern Silk Industries Limited

(19, R.N.Mukherjee Road, Kolkata-700001)

Commissioner of CGST & Central Excise, Kolkata

(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata

(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

M/s Eastern Silk Industries Limited

(19, R.N.Mukherjee Road, Kolkata-700001)

Respondent

APPEARANCE :

Shri Akshay Ringasia, Advocate for the Appellant-Assessee

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

CORAM:

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

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

FINAL ORDER NO.77917-77918/2025

DATE OF HEARING : 16 DECEMBER 2025

DATE OF DECISION : 16 DECEMBER 2025

Per Ashok Jindal :

Today, when the matters were called, the Id.Advocate for the Appellant-Assessee 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 31.01.2024, it is seen that the Resolution Plan has been approved by NCLT. Therefore, the appeal filed by the appellant as well as the appeal filed by the Revenue have 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)**