

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 408 of 2011

(Arising out of Order-in-Original No. 09/COMMR/ST/KOL-III/2010-11 dated 30.06.2011 passed by the Commissioner of Service Tax, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. Jain Infraprojects Limited

39, Shakespeare Sarani, 5th Floor,
Kolkata – 700 017

: Appellant

VERSUS

Commissioner of Service Tax

180, Shantipally, 3rd Floor, Rajdanga Main Road,
Kolkata – 700 107

: Respondent

APPEARANCE:

None for the Appellant

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

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75127 / 2026

DATE OF HEARING / DECISION: 27.01.2026

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called, it was found from the records that insolvency proceedings had been initiated against the appellant-company in terms of the Insolvency and Bankruptcy Code (IBC), 2016 and thereafter, order has been passed by the National Company Law Tribunal (NCLT).

2. In view of the above, the tax liabilities, along with interest, against the appellant do not survive. Consequently, the appeal filed by the appellant has become infructuous and accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd