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

REGIONAL BENCH – COURT NO. 1

[THROUGH VIRTUAL MODE OF HEARING]

Excise Miscellaneous Application Nos. 75874 of 2025
(on behalf of the Appellant)
E/EH/76308/2025
WITH
Excise Appeal No. 77175 of 2018

(Arising out of Order-in-Original No. 26/Commr.Audit/CEX/BBSR/2017-18 dated 22.02.2018 passed by the Commissioner of Central Tax, G.S.T. & C.X. Commissionerate, Bhubaneshwar)

M/s. ArcelorMittal Nippon Steel India Private Limited **: Applicant / Appellant**
[Formerly 'ArcelorMittal Nippon Steel India Ltd.' / 'Essar Steel I. Ltd.']
Udayabatta, Paradeep, Dist: Jagatsinghpur, Odisha-754142.

VERSUS

Commissioner of Central Tax, G.S.T. and Central Excise Commissionerate, **: Respondent**
Central Revenue Building, Rajaswa Vihar, Bhubaneswar,
Odisha – 751 007

APPEARANCE:

Shri Kartik Dedhia, Advocate

Shri S.K. Dikshit, Authorized Representative, For the Respondent

CORAM:

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

FINAL ORDER NO. 75213/ 2026

DATE OF HEARING / DECISION: 29.01.2026

ORDER: [PER SHRI ASHOK JINDAL]

The appellant-applicant has filed two miscellaneous applications – one for early hearing of the appeal and another, for bringing the decision of this Tribunal in their own case in Service Tax Appeal No. 75585 of 2020 on record.

2. The Ld. Counsel appearing on behalf of the appellant-applicant submits that in the above case in Service Tax Appeal No. 75585 of 2020, this Tribunal vide Final order No. 75643 of 2024 dated 21.03.2024 has held that the proceedings against the appellant are not sustainable as the Resolution Plan has been approved by the Hon'ble National Company Law Tribunal (NCLT) vide Order dated 08.03.2019, which was effective from 16.12.2019. In view of this, it is prayed by the Ld. Counsel for the applicant that the appeal be heard on priority basis and the decision in their own case in Service Tax Appeal No. 75585 of 2020 (supra) be taken on record.

3. Heard the parties.

4. Considering the reasons stated in the application for early hearing, we find it is a fit case for granting early hearing of the appeal.

5. Therefore, we allow the application for early hearing of the appeal. With the consent of both the sides, the appeal itself is also taken up for disposal today.

5.1. Considering the fact that the appellant has filed a series of decisions on the issue as well as the Final Order No. 75643 of 2024 dated 21.03.2024 passed by this Tribunal in their own case, therefore, the miscellaneous application filed for filing additional documents is also allowed. The additional documents filed by the appellant are taken on record.

6. We find that in the appellant's own case in Service Tax Appeal No. 75585 of 2020, this Tribunal vide Final order No. 75643 of 2024 dated 21.03.2024, has observed as under: -

"5. We find that in this case, although the show cause notice has been issued to the appellant on 08.09.2019, but the effective date of implementation of the Resolution Plan is 16.10.2019 (sic, to be read as 16.12.2019) and Clause (xiii)(1)(3) clearly spelt that all the liabilities may be in future are the subject matter of that resolution plan. For better appreciation, the said Clause is extracted below:-

> *"j. All the Claims (whether contingent or crystallized, known or known, filed or not filed) of Government Authorities in relation to all Taxes which the Corporate Debtor was or may be liable to pay (including with respect of financial years under assessment), all deductions and all withholding Taxes on any payment, as required under Applicable Law and pertaining to the period prior to the Insolvency Commencement Date shall stand extinguished on the Plan Approval Date."*

6. In that circumstances, the impugned proceedings are not sustainable against the appellant as held by Hon'ble Apex Court in the case of Ruchi Soya Industries Limited vs. UOI [2022 (380) ELT 8 (SC)], wherein the Hon'ble Apex Court observed as under:-

> *"14. Admittedly, the claim in respect of the demand which is the subject matter of the present proceedings was not lodged by the respondent No. 2 after public announcements were issued under Sections 13 and 15 of the IBC. As such, on the date on which the Resolution Plan was approved by the Learned NCLT, all claims stood frozen, and no claim, which is not a part of the Resolution Plan, would survive.*
>
> *15. In that view of the matter, the appeals deserve to be allowed only on this ground. It is held that the claim of the respondent, which is not part of the Resolution Plan, does not survive. The amount deposited by the appellant at the time of admission of the appeals along with interest accrued thereon is directed to be refunded to the appellant."*

> *7. Therefore, we set aside the impugned order as no demand is sustainable against the appellant in the light of the Resolution Plan approved by the Hon'ble NCLT dated 08.03.2019, which was effective from 16.10.2014." (sic, to be read as 16.12.2019)*

7. Formerly the final Order No. 75643 of 2024 dated 21.03.2024 in appellants own case, we dispose off the appeal as no demand is sustainable against the appellant.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RG