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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 75524 of 2014

(Arising out of Order-in-Original No. CCE/BBSR-I/01/2014 dated 22.01.2014 passed by the Commissioner, Central Excise, Customs & Service Tax, Bhubaneswar-I Commissionerate, C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

M/s. Birla Tyres **: Appellant**
AT/PO.: Chhanpur, Via – Kuruda,
District: Balasore – 756 056 (Odisha)

VERSUS

Commissioner of Central Excise, Customs and Service Tax **: Respondent**
Bhubaneswar-I Commissionerate
C.R. Building, Rajaswa Vihar,
Bhubaneswar – 751 007 (Odisha)

AND

Excise Appeal No. 75943 of 2018

(Arising out of Order-in-Appeal No. 29/CE/BBSR-GST/2017 dated 27.12.2017 passed by the Commissioner (Appeals), C.G.S.T., Central Excise & Customs, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

M/s. Birla Tyres **: Appellant**
AT/PO.: Chhanpur, Via – Kuruda,
District: Balasore – 756 056 (Odisha)

VERSUS

Commissioner of Central Excise, Customs and Service Tax **: Respondent**
Bhubaneswar Commissionerate
C.R. Building, Rajaswa Vihar,
Bhubaneswar – 751 007 (Odisha)

APPEARANCE:

None
For the Appellant

Shri B.K. Singh, Authorized Representative,
Shri S. Dutta, Authorized Representative,
For the Respondent

CORAM:

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

FINAL ORDER NOs. 75334-75335 / 2026

DATE OF HEARING / DECISION: 10.03.2026

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called, it was pointed out that insolvency proceedings had been initiated against the appellant-company in terms of the Insolvency and Bankruptcy Code (IBC), 2016 and thereafter, the National Company Law Tribunal (NCLT), Kolkata Bench has passed an Order bearing I.A.(I.B.) No. 1527/(KB)/2023 in C.P.(I.B.) No. 250/(KB)/2021 dated 19.10.2023, approving the Resolution Plan. A copy of the said Order passed by the NCLT has been placed on record.

2. We find that in terms of the above Order dated 19.10.2023, the Resolution Plan stands approved by the NCLT. In these circumstances, the demands of tax liabilities, along with interest, against the appellant do not survive.

3. In view of the above, the appeals filed by the appellant have become infructuous and hence, the same are dismissed.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd