

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

Excise Appeal No.78867 of 2018

(Arising out of Order-in-Original No.67/Denovo/CCE/CEX/RKL/2017 dated 30.03.2018
passed by Commissioner of CGST & Central Excise, Rourkela)

M/s Bindal Sponge Ltd.

(Remuna, Hatatota, Talchar, Dist. Andul, Orissa)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Rourkela

(KK-42,, Civil Township, Rourkela-769004)

Respondent

APPEARANCE :

Shri Tarun Gupta, Advocate for the Appellant

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

CORAM:

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

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

FINAL ORDER NO.75369/2026

DATE OF HEARING : 11 MARCH 2026

DATE OF DECISION : 11 MARCH 2026

Per Ashok Jindal :

Today, when the matter was called, the Id.Advocate for the appellant 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 26.11.2025, it is seen that the Resolution Plan has been approved by NCLT. Therefore, the appeal filed by the appellant has 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)**

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