

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Excise Appeal No. 75543 of 2019

(Arising out of Order-in-Appeal No. 49/CE/BBSR-GST/2018 dated 28.11.2018 passed by Commissioner (Appeals), GST, Central Excise & Customs, Bhubaneswar)

M/s Birla Tyres Ltd,
(AT/PO.- Chhanpur, Via-Kuruda,
Dist.-Balasore, Odisha-756056.)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, BBSR,
(C.R. Building, Rajaswa Vihar, Bhubaneswar-07, Odisha)

...Respondent

..

APPEARANCE :

None, for the Appellant

Shri D. Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

Final Order No.75861/2026

DATE OF HEARING : 08.07.2026

DATE OF DECISION : 08.07.2026

PER R. Muralidhar :

Today, when the matter was called, it is observed that the appellant has filed a letter showing they have gone to NCLT and as per order dated 05.01.2024 Resolution Plan has been approved by NCLT. Therefore, the Appeal filed by the appellants has become infructuous.

2. In view of this, we dismiss the appeal as infructuous.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Tushar Kr.