

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No 76081 of 2017

(Arising out of Order-in-Original No...27/COMMR/STA/KOL/16 dated 23.03.2017
passed by Commissioner of Service Tax, Kolkata)

M/s. Tantia Constructions Ltd.

25/27, Netaji Subhas Road, Kolkata-700001.

Appellant

VERSUS

Commissioner of Service Tax, Audit Commissionerate, Kolkata

180, Shantipally Rajdanga Main Road, Kolkata-700107.

Respondent

APPEARANCE :

Shri Aditya Ratan Tiwang & Ms. Moumita Saha, Advocate for the Appellant
Shri Sameer Chitkara & Shri P. Halder, Authorized Representatives for the
Respondent

CORAM:

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

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

FINAL ORDER NO...76197./2026.

DATE OF HEARING : 21.09.2026

DATE OF DECISION : 21.09.2026

Per R.Muralidhar :

Today, when the appeal was called for hearing, the Id. Authorized Representative for the appellant informs that the matter has gone to National Company Law Tribunal (NCLT). On a query from the Bench, he has produced the copy of the order passed by NCLT. As per the said order, 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.

(Pronounced in the open court.)

**(R.Muralidhar)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**