

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

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 76338 of 2016

(Arising out of Order-in-Original/CCE/Shillong No. 08/2016 dated 06.05.2016 passed by the Commissioner of Central Excise, Morellow Compound, M.G. Road, Shillong – 793 001)

**M/s. Telecommunication Consultants India Limited : Appellant
& MBL Infrastructures Limited (JV)**

303, Baani Corporate One, Plot No. 5, Third Floor,
Commercial Centre, Jasola,
New Delhi – 110 025

VERSUS

Commissioner of Central Excise

Morellow Compound, M.G. Road,
Shillong – 793 001

: Respondent

APPEARANCE:

Shri Sudip Bhagat, Consultant, for the Appellant

Shri Desh Dulal Chatterjee, Authorized Representative, for the Respondent

CORAM:

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

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

FINAL ORDER NO. 76198 / 2026

DATE OF HEARING / DECISION: 22.09.2026

ORDER: [PER SHRI R. MURALIDHAR]

Today, when the matter was taken up for hearing, the Ld. Consultant appearing on behalf of the appellant submitted that the Resolution Plan had come up before the National Company Law Tribunal (NCLT), which has passed the Order dated 18.04.2018 approving the plan; this Order of the NCLT has been affirmed by the Hon'ble Supreme Court of India vide its judgement dated 18.01.2022.

2. We find that in terms of the above Order dated 18.04.2018, the Resolution Plan stands approved by the NCLT, which order has also been affirmed by the Hon'ble Supreme Court. Therefore, the demands of tax liabilities, along with interest, against the present appellant do not survive.

3. Considering the same, we dismiss the appeal filed by the appellant, as infructuous.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd