

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 13935 of 2014-DB

[Arising out of Order-in-Original/Appeal No AHM-EXCUS-002-COMMR-10-14-15 dated 30.09.2014 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-AHMEDABAD-II]

Anil Limited

P O Box No. 1009, Anil Road, Bapunagar,
AHMEDABAD, GUJARAT

.... Appellant

VERSUS

Commissioner of Central Excise & ST, Ahmedabad

Custom House, First Floor, Old High Court Road,
Navrangpura, Ahmedabad, Gujarat-380009

.... Respondent

APPEARANCE :

Shri Amal Dave, Advocate for the Appellant

Shri Rajesh Nathan, Assistant Commissioner, (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING/ DECISION: 22.06.2023

FINAL ORDER NO. 11335/2023

RAMESH NAIR :

Shri Amal Dave, learned Counsel appearing on behalf of the appellant submits that appellant Company has been a liquidator as per NCLT Order dated 25.10.2018. He has submitted copy of NCLT order.

2. Shri Rajesh Nathan, learned Assistant Commissioner, (AR) appearing for the Revenue fairly concedes that Company has been liquidated.

3. Considering the position that Company has been liquidated, the appeal is disposed of in terms of Rule 22 of CESTAT Procedural Rules, 1982.

(Dictated and pronounced in the open court)

**(Ramesh Nair)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**