

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

Service Tax No. 13374 of 2014-DB

(Arising out of OIA-VAD-EXCUS-002-APP-382-14-15 dated 09/09/2014 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

Sanghvi Forging & Engineering Ltd

244/6, Gidc, Estate,
Waghodia, Vadodara, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-Vadodara-ii

1st Floor... Room No.101,
New Central Excise Building, Vadodara, Gujarat - 390023

.....Respondent

APPEARANCE:

Ms. Rachana Khandhar, Chartered Accountant for the Appellant
Shri Himanshu P Shrimali, Superintendent (AR) for the Respondent

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

Final Order No. A/ 11383 /2023

DATE OF HEARING: 26.06.2023

DATE OF DECISION: 26.06.2023

RAMESH NAIR

Ms. Rachna Khandhar, Learned Chartered Accountant appearing on behalf of the Appellant at the outset submits that the resolution plan of the committee of creditors has been approved in terms of NCLT Order's dated 26.04.2021 according to which all dues against the appellant company stands extinguished in terms of the said order.

2. Accordingly, in our considered view this appeal become infructuous and disposed of. If either side is in grievance or wish to revive this appeal, liberty is given to approach this Tribunal in accordance with law.

(Operative portion pronounced in the open court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**C.L.MAHAR
MEMBER (TECHNICAL)**