

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10714 of 2017 - DB

(Arising out of OIO-MUN-CUSTOM-000-COM-017A-16-17 dated 30/11/2016 passed by Principle Commissioner Customs, Excise and Service Tax-MUNDRA)

National Steel And Agro Industries Ltd

.....Appellant

401, Mahakosh House, 7/5, South Tukoganj Nath,
Mandir Road,
Indore, Madhya Pradesh

VERSUS

CC.C.-Mundra

.....Respondent

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat- 370421

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant

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

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

Final Order No. 12369/2023

DATE OF HEARING: 10.10.2023

DATE OF DECISION: 10.10.2023

RAMESH NAIR

Shri Manish Jain, Learned Counsel appearing on behalf of the appellant submits that this company has under gone the IBC proceedings and the resolution plan has been approved vide order dated 19.05.2023 by the Nation Company Law Tribunal Mumbai Bench-1 according to which all the government dues stands distinguished. Therefore this appeal may be disposed of in the light of the NCLT order.

2. Shri Rajesh Nathan, Learned Assistant Commissioner (AR) fairly concedes that the resolution plan has been approved by NCLT and the appeal may be disposed of accordingly.

3. Considering the submission made by both the sides and perusal of record, we find that as per the NCLT order dated 19.05.2023 the IBC proceeding has been concluded by the NCLT and resolution plan was

approved accordingly to which prima facie no Government dues exist, as the same stand extinguished in terms of the order dated 19.05.2023. In this circumstance the present appeal became infructuous and disposed of accordingly.

(Dictated and pronounced in open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Raksha