

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

**EXCISE Appeal No. 13863 of 2014**

(Arising out of OIO-RAJ-EXCUS-000-COM-20-14-15 dated 15.09.2014 passed by  
Commissioner of Central Excise- Rajkot)

**AMW MOTORS LIMITED**

**...Appellant**

BHUJ 36 MILESTONE,  
BHUI BHACHAU ROAD, TALUKA : BHUI,  
KUTCH, GUJARAT

*VERSUS*

**C.C.E & S.T. – RAJKOT**

**...Respondent**

CENTRAL EXCISE BHAVAN,  
RACE COURSE RING ROAD...INCOME TAX OFFICE,  
RAJKOT, GUJARAT-360001

**APPEARANCE:**

None appeared for the Appellant

Shri M. G. Rayka, Additional Commissioner (Authorized Representative) for the  
Respondent

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

**Final Order No. 12798 /2023**

DATE OF HEARING: 19.12.2023

DATE OF DECISION: 19.12.2023

**RAMESH NAIR**

Shri Mihir Rayka, learned Additional Commissioner (Authorized  
Representative) appearing for the Revenue submits that as per the NCLT  
Order dated 28.07.2023, the appellant company got liquidated and this  
Tribunal also passed an order holding the appeal as infructuous vide Final  
Order No. 12282 of 2023 dated 12.10.2023.

2. Considering the submission made by learned Authorized Representative, this appeal is also dismissed as infructuous.

(Dictated and pronounced in the open court)

**(RAMESH NAIR)**  
**MEMBER (JUDICIAL)**

**(RAJU)**  
**MEMBER (TECHNICAL)**

Neha