

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

REGIONAL BENCH- COURT NO.3
Customs Appeal No.369 of 2011

(Arising out of OIA-170-173/2011/CUS/COMMR-A-/KDL dated 27/04/2011 passed by
Commissioner of CUSTOMS-KANDLA)

Shreeji Overseas India Pvt Ltd

Shreeji House, Plot No. 269, Setor-1a,
Mamlatdar Office Road, Gandhidham,
KUTCH, GUJARAT

.....Appellant

VERSUS

C.C.-Kandla

Custom House, Near Balaji Temple,
Kandla, Gujarat

.....Respondent

WITH

- **CUSTOMS Appeal No. 370 of 2011 (Shreeji Overseas India Pvt Ltd);**
- **CUSTOMS Appeal No. 371 of 2011 (Shreeji Overseas India Pvt Ltd);**
- **CUSTOMS Appeal No. 372 of 2011 (Shreeji Overseas India Pvt Ltd);**

(Arising out of OIA-170-173/2011/CUS/COMMR-A-/KDL dated 27/04/2011 passed by
Commissioner of CUSTOMS-KANDLA)

(Arising out of OIA-170-173/2011/CUS/COMMR-A-/KDL dated 27/04/2011 passed by
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(Arising out of OIA-170-173/2011/CUS/COMMR-A-/KDL dated 27/04/2011 passed by
Commissioner of CUSTOMS-KANDLA)

APPEARANCE:

Shri. P D Rachchh, Advocate for the Appellant

Shri R P Parekh, Superintendent (AR) for the Respondent

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

Final Order No. A/ 12359-12362 /2021

DATE OF HEARING: 15.09.2021
DATE OF DECISION:15.09.2021

RAMESH NAIR

Shri. P D Rachchh, Learned Counsel appearing on behalf of the appellant submits that the company has gone into liquidation and he wish to withdraw his Vakalatnama. Accordingly, the Vakalatnama of advocate on record, Shri. P D Rachchh stands withdrawn.

2. On the other hand , Shri. R P Parekh, Learned Superintendent (AR) appearing on behalf of the Revenue submits that since the company has gone into liquidation and official liquidator was appointed by the Hon'ble High Court. The appeal should be abated on the light of the following judgments:-

- 2018 (361) ELT 474 (Chhattisgarh)-CST, Raiput Vs. Monnet Inpat Ltd.
- 2019 (366) ELT 1052 (Tri-Mum) – Murli Industries Ltd Vs. CCE, Nagpur

3. Considering the submission made by Learned Authorized Representative and in view of the above judgments passed by the Hon'ble Chhattisgarh High Court. Since, in this case also the official liquidator has been appointed so at this stage, this Tribunal cannot pass any order on merit.

4. Accordingly the appeals are disposed of with liberty to revive it subject to further orders of the Hon'ble High Court.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)