

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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12540 of 2014

(Excise Miscellaneous Application No. 10439 of 2021 (Ors))

[Arising out of Order-in-Original/Appeal No SUR-EXCUS-001-APP-17-14-15 dated 30.04.2014 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

Garden Silk Mills Limited

.... Appellant

Village : Jolwa, Taluka : Palsana,
SURAT, GUJARAT

VERSUS

Commissioner of Central Excise & ST, Surat

.... Respondent

New Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

APPEARANCE :

Shri HD Dave, (Proxy) Advocate for the Appellant
Shri G. Kirupanandan, Superintendent (AR) for the Respondent

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

FINAL ORDER No. A/12549 / 2021

DATE OF HEARING/ DECISION : 25.11.2021

RAMESH NAIR :

This miscellaneous application is for abatement of the appeal in the light of Section 31 of the IBC as the resolution plan has been approved by the National Company Law Tribunal (NCLT).

2. Shri Hasit D. Dave, learned proxy counsel appearing on behalf of the advocate on record Shri Willingdon Christian, Advocate for applicants submits that the insolvency proceedings was before the NCLT and NCLT has passed the resolution plan. Accordingly, in terms of Section 31 of IBC 2016, the appeal shall stand abated.

3. I have carefully considered the submissions made by learned Counsel. The submission of the appellant that NCLT has approved the resolution plan, I find that in terms of Section 31 of IBC 2016, after approval of resolution

plan by NCLT, all the other proceedings should stand abated. Accordingly, this appeal stand abated and disposed accordingly. Misc. application (Ors) stand disposed of accordingly.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

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