

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

REGIONAL BENCH- COURT NO. 3

**Service Tax Appeal No. 429 of 2012-DB**

(Arising out of OIO-AHM/STC/003/COM/018/2012 Dated- 22/05/2012 passed by Commissioner of Central Excise-AHMEDABAD-III)

**Digjam Ltd**

Aerodrome Road, Jamnagar,  
Jamnagar, Gujarat

**.....Appellant**

*VERSUS*

**C.C.E. & S.T.-Ahmedabad-iii**

Custom House... 2nd Floor,  
Opp. Old Gujarat High Court, Navrangpura,  
Ahmedabad, Gujarat-380009

**.....Respondent**

**APPEARANCE:**

Shri. Sanket Gupta, Advocate for the Appellant

Shri. Prakash Kumar Singh, Superintendent (AR) for the Respondent

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

**Final Order No. A/ 10015 /2023**

DATE OF HEARING:22.12.2022  
DATE OF DECISION:05.01.2023

**RAMESH NAIR**

Shri. Sanket Gupta, Learned Counsel appearing on behalf of the appellant submits that in the appellant Company case the resolution plan has been approved by NCLT vide order dated 19.09.2020 and subsequently with reference to the NCLT order the Hon'ble Gujarat High Court in Civil Application No. 1 of 2016 in R/TAX Appeal No. 110 of 2016 vide order dated 16.12.2021 upheld the order of the NCLT.

2. Shri Prakash Kumar Singh, Learned Superintendent (Authorized Representative) appearing for the Revenue reiterates the finding of the impugned order.

3. On careful consideration of the submission made by both the sides and perusal of the records. We find that since the Company has gone into

liquidation and NCLT has passed the resolution plan. The proceeding in the present appeal became infructuous.

4. Accordingly, we dismiss the appeal as infructuous with liberty to the aggrieved person to approach this Tribunal if required by filing an appropriate application in accordance with law.

(Pronounced in the open court On 05.01.2023)

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

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

PRACHI