

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

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 14200 of 2013-DB

[Arising out of Order-in-Original/Appeal No 382-COMMR-A--JMN-2013 dated 17.10.2013
passed by Commissioner of CUSTOMS-JAMNAGAR(PREV)]

Ruchi Soya Industries Ltd

...Appellant

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

VERSUS

C.C.-Jamnagar(prev)

...Respondent

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

APPEARANCE:

None appeared for the Appellant

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

CORAM:

**HON'BLE MEMBER (TECHNICAL), RAJU
HON'BLE MEMBER (JUDICIAL) ,SOMESH ARORA**

FINAL ORDER NO.A / 10205 /2023

DATE OF HEARING: 03.02.2023

DATE OF DECISION:03.02.2023

RAJU

Learned AR points out that resolution plan has been approved NCLT in
the case of appellant. Consequently, the present appeal becomes infructuous
in view of the decision of Hon'ble Apex Court in the case of Ghanashyam
Mishra & Sons Pvt. Ltd. -2021 SCC online SC 313.

2. The appeal is dismissed as infructuous.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PALAK