

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 117 of 2011

(Arising out of Order in Appeal No. 205/Commr(A)/JMN/2011 dated 24.12.2010 passed by Commissioner of Customs (Appeals)-Jamnagar)

Commissioner of Customs-Jamnagar(prev.)

...Appellant

Sharda House, Bedi Bandar Road,
Opp. Panchvati, Jamnagar-
Gujarat-361 001

VERSUS

M/s Gujarat Nre Coke Ltd.

...Respondent

22 camac Street, Block-C,
5th Floor, Kolkata-700 016

WITH

(i) Customs Appeal No. 130/2010 (Commissioner of Customs-Jamnagar (Prev)); (ii) Customs Appeal No. 468/2011 (Gujarat Nre Coke Limited); (iii) Customs Appeal No. 469/2011 (Gujarat Nre Coke Limited); (iv) Customs Appeal No. 10195/2015 (Gujarat Nre Coke Ltd); (v) Customs Appeal No. 10196/2015 (Gujarat Nre Coke Ltd)

(Arising out of Order in Appeal No. 142 to 144/Commr(A)/JMN/2009 dated 30.11.2009 passed by Commissioner of Customs (Appeals)-Jamnagar)

(Arising out of Order in Appeal No. 46/Commr(A)/JMN/2011 dated 16.08.2011 passed by Commissioner of Customs (Appeals)-Jamnagar)

(Arising out of Order in Appeal No. 98/Commr(A)/JMN/2011 dated 29.08.2011 passed by Commissioner of Customs (Appeals)-Jamnagar)

(Arising out of order-in-Appeal No. AHM-CUSTOM-000-APP-278-14-15 dated 20.10.2014 passed by Commissioner (Appeals) Customs, Ahmedabad)

(Arising out of order-in-Appeal No. AHM-CUSTOM-000-APP-277-14-15 dated 16.10.2014 passed by Commissioner (Appeals) Customs, Ahmedabad)

APPEARANCE:

Shri Prashant Tripathi, Superintendent (AR) appeared for the Appellant

None appeared for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10267-10272 /2025

DATE OF HEARING: 21.04.2025

DATE OF DECISION: 21.04.2025

SOMESH ARORA:

The Learned Special Counsel for the Department seeks adjournment due to illness of his wife. While bench was in process of considering the same, the Authorised Representative, Shri Prashant Tripathi, intervened in the matter and stated that the company is in liquidation and department has not lodged any claim as per knowledge made available by the field unit to his office. In view of the same, we

find that there being no claim made by the department, the departmental appeals have become infructuous. The same are dismissed as infructuous. Also we find that in four matters, the appellants are Gujarat Nre Coke Ltd. From the stated position by the AR, it appears that even their appeals have become infructuous as there was no claim filed during liquidation process by the department. In view of the foregoing, all the appeals are taken as infructuous and therefore dismissed as withdrawn. However, either side will be at liberty, in case, some claim still survives before this Tribunal, to revive the appeal

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(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

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