

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 11049 of 2019

(Arising out of Order No. OIA-CCESA-Audit-SRT/VK-17/2018-19 dated 30.11.2018 passed by Commissioner (Audit/Appeals) CGST & Central Excise-Surat)

M/s Gupta Synthetics Ltd.

...Appellant

Plot No. 28, Survey No. 259/1/1,
Navneet Shah Industrial Estate,
Village Dadra, Sivassa

VERSUS

C.C.E. & S.T.- Daman

...Respondent

3rd Floor, Adarsh Dham Building,
Opp. Vapi Town Police Station,
Daman-396191

APPEARANCE:

None appeared for the Appellant

Shri Himanshu Nachance, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 10688 /2025

DATE OF HEARING: 02.09.2025

DATE OF DECISION: 02.09.2025

SOMESH ARORA:

Vide letter dated 26.08.2025, learned AR informs that the appellants are before the NCLT which has ordered for liquidation and department has duly indicated its dues before the official liquidator. In view of the stated position there is no possibility of any claim surviving. The appeal has therefore apparently becomes infructuous. Same is therefore, dismissed as infructuous. However both the sides are given liberty to approach this court, in case some claim still survives. Appeal dismissed as infructuous.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**