

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

REGIONAL BENCH- COURT NO. 02

**Excise Appeal No. 12730 of 2018**

(Arising out of OIA-VAD-EXCUS-002-APP-196-2018-19 dated 30/07/2018 passed by the Commissioner ( Appeals ) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

**Steelco Gujarat Ltd**

Plot No. 2, Gidc Estate, Palej,  
BHARUCH, GUJARAT

**.....Appellant**

*VERSUS*

**C.C.E & S.T-Vadodara-II**

1st Floor... Room No.101,  
New Central Excise Building,  
Vadodara, Gujarat-390023

**.....Respondent**

**APPEARANCE:**

Shri Rajesh Rawal, General Manager for the Appellant  
Shri. P Ganesan, Superintendent (AR) for the Respondent

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

**Final Order No. 11372/2025**

DATE OF HEARING:28.11.2025  
DATE OF DECISION:28.11.2025

**SOMESH ARORA**

The appellant has brought on record the final order passed by the NCLT in the resolution proceedings which even department's field unit agree takes the Government due as 'Nil', vide their letter dated 12.06.2025. Even the order of NCLT clearly states that all previous liabilities shall stand extinguished and it also states that all Government dues shall extinguish from the date of passing of the order which is dated 21.07.2023.

2. In view of the foregoing, this appeal has become infructuous and same is liable to be dismissed. However, liberty is being given to both sides to revive the same if so desire or if any claim still survives.

3. Appeal is dismissed as infructuous.

(Dictated & Pronounced in the open court)

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