

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

REGIONAL BENCH-COURT NO. 2

**Excise Appeal No. 11852 of 2018– DB**

(Arising out of OIA-CCESA-AUDIT-SRT-VK-027-30-2017-18 dated 27.03.2018 passed by Commissioner ( Appeals ), Central Excise, Customs and Service Tax-SURAT-I)

**COMMISSIONER OF CGST & CENTRAL EXCISE –**

**CGST & Central Excise Daman**

Commissionerate, GST Bhavan,  
RCP Compound, Vapi-Daman Road,  
Vapi – 396191

.....Appellant

VERSUS

**Gupta Synthetics Ltd**

Plot 28, Survey No. 259/1/1,  
Navnit Shah Industrial Estate, DADRA,  
DADRA & NAGAR HAVELI(UT)

.....Respondent

**APPEARANCE:**

Shri Rajesh R Kurup, Superintendent (AR) appeared for the appellant  
None appeared for the respondent

**CORAM:**

**HON'BLE MEMBER (JUDICIAL), DR. AJAYA KRISHNA VISHVESHA**

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

**Final Order No. 11393/2025**

DATE OF HEARING: 02.12.2025

DATE OF DECISION:02.12.2025

**SATENDRA VIKRAM SINGH**

1. The present appeal has been filed by the Department against M/s. Gupta Synthetics Ltd. challenging Order-in-Appeal No. CCESA-Audit-SRT/VK-027 to 30/2017-18 dated 27.03.2018. The learned Authorised Representative submits that, in respect of another service tax appeal filed by M/s. Gupta Synthetics Ltd., the Department vide letter dated 26.08.2025 had clarified that the NCLT, Special Bench, Mumbai-C-II, has passed an order dated 14.07.2020 in the case of M/s. Gupta Synthetics Ltd. Para 8(i) of the said order states that "*the process of liquidation of the Corporate Debtor 'M/s. Gupta Synthetics Ltd.'* shall commence as per Chapter III of the I&B Code from the date of this order."

2. Although the learned AR states that they have not received specific instructions from the Department regarding the present excise appeal, he submits that since this appeal has been filed by the Department, and the amount involved does not relate to any confirmed demand, the claim may not have been pursued before the Official Liquidator.

3. As insolvency proceedings are already going on against Corporate Debtor M/s. Gupta Synthetics Ltd, the appeal filed by the Department has become infructuous and therefore, the same is dismissed. Liberty is however granted to the Department to revive their appeal by way of filing a miscellaneous application for restoration of appeal in the event they find that their claim still survives before the Official Liquidator.

4. The appeal is disposed of in above terms.

*(Dictated and pronounced in the open court)*

**(DR. AJAYA KRISHNA VISHVESHA)**  
**MEMBER ( JUDICIAL )**

**(SATENDRA VIKRAM SINGH)**  
**MEMBER ( TECHNICAL )**