

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 10203 of 2020

[Arising out of OIA-KCH-EXCUS-000-APP-094-2019- dated 23/10/2019 passed by Commissioner (Appeals), Central Excise, Customs and Service Tax-RAJKOT]

GUJARAT NRE COKE LTD

VILLAGE- LUNAVA, P.O. CHOPADVA, TALUKA- BHACHAU
KUTCH, GUJARAT

.....Appellant

VERSUS

C.C.E.-KUTCH (GANDHIDHAM)

Central Excise & Service Tax Commissionerate,
Central Excise Bhavan Plot No. 82, Sector 8, Gandhidham(Kutch)
Gandhidham(Kutch), Gujarat

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. Rajesh R Kurup, Superintendent (AR) for the Respondent

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

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

Final Order No. 11419/2025

DATE OF HEARING:05.12.2025

DATE OF DECISION:05.12.2025

SOMESH ARORA

In this case, the party is before the NCLT, department has stated that they have filed claim in accordance with provisions of NCLT Act. Appeals have therefore become infructuous before this forum. Same is therefore dismissed with liberty to seek restoration of the same in case still some claim survives, once the Final order is passed by the NCLT. The resolution should be sought within three months of the passing of order by NCLT by either side, as per above liberty.

2. Appeal dismissed as infructuous.

(Dictated & Pronounced in the open court)

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

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