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

REGIONAL BENCH- COURT NO. 01

Excise Appeal No. 10594 of 2019

(Arising out of OIO-VAD-EXCUS-001-COM-22-18-19 dated 11/02/2019 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

C.C.E. & S.T.-Vadodara-i **.....Appellant**
1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

VERSUS

Diamond Power Transformers Limited **.....Respondent**
Unit-Ii, Vill Samiyala, Padra Road, Taluka- Padra
VADODARA, GUJARAT

APPEARANCE:
Shri. Rajesh K Agarwal, Superintendent (AR) for the Appellant
None appeared for the Respondent

CORAM:
HON'BLE MR. SANJIV SRIVASTAVA,MEMBER (TECHNICAL)
HON'BLE. Dr. AJAYA KRISHNA VISHVESHA, MEMBER(JUDICIAL)

Final Order No. 10252/2026

DATE OF HEARING:13.03.2026
DATE OF DECISION:13.03.2026

Dr. AJAYA KRISHNA VISHVESHA

It is recorded that the matter is before NCLT and NCLT has passed Resolution vide C.P (I.B) No. 939/MB/2023. We have seen the said order of NCLT. The appeal before CESTAT abates after appointment of the Resolution Professional under Rule 22 of the CESTAT PROCEDURE RULES within 60 days from the date of such appointment. Resolution professional should have filed an application for continuation of proceedings in the matter but that has not been done. The Appeal abates. The Revenue to make necessary claim in terms of the above order of the NCLT before the Resolution Professional in terms of the decision of Hon'ble Supreme Court in **Ghansyam Das case.**

(Dictated & Pronounced in the open court)

(SANJIV SRIVASTAVA))
MEMBER (TECHNICAL)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

Prachi