

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

SERVICE TAX Appeal No. 11807 of 2017-DB

[Arising out of Order-in-Appeal No. CCESA-VAD-APP-II-VK-67-2017-18 dated 12.06.2017
passed by Commissioner (Appeals), Vadodara-II at Surat]

ABG Shipyard Limited

Near Magdalla Port, Dumas Road, Surat Gujarat

.... Appellant

VERSUS

Commissioner CGST & Central Excise, Surat

Surat Commissionerate

New Central Excise Building, Oppo. Gandhi Baug,

Chowk Bazaar, Surat - 395001

.... Respondent

APPEARANCE :

None for the Appellant

Shri M P Solanki Assistant Commissioner (AR)

CORAM:

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

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

DATE OF HEARING/ DECISION: 24.06.2026

FINAL ORDER NO. 10403/2026

DR. AJAYA KRISHNA VISHVESHA :

On the last date of hearing on 18.09.2025, learned AR was asked to intimate if department has filed their claims with the liquidators of ABG Shipyard Limited.

2. Today, learned AR submits a letter dated 11.09.2019 of the Assistant Commissioner, CGST, Div-II, Surat which indicates that they have filed claims with Shri Sundaresh Bhat, liquidator for ABG Shipyard Limited. As the matter of ABG Shipyard Limited is before the NCLT, no proceeding can be instituted or continued in their matter as per Section 14 of IBC. Therefore, the appeal filed by ABG Shipyard Limited becomes infructuous and accordingly, same is disposed of as dismissed.

(Dictated and pronounced in the open court)

**(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)**

**(Satendra Vikram Singh)
Member (Technical)**

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