

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 758 of 2007

(Arising out of Order-in-Original No. 04/2007 dated 31.07.2007 passed by the Commissioner of Central Excise (Adjudication), 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600 034)

M/s. Sujana Industries Limited

: Appellant

(presently known as M/s. Sujana Universal Industries Ltd.)
56, Nammaiah Maistry Street,
Chennai – 600 081

VERSUS

The Commissioner of Central Excise

: Respondent

26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034

APPEARANCE:

None for the Appellant

Shri R. Rajaraman, Learned Assistant Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40085 / 2023

DATE OF HEARING: 24.02.2023

DATE OF DECISION: 24.02.2023

Order : [Per Hon'ble Mr. P. Dinesha]

There is no representation for the appellant. However, there is a letter from the Learned Advocate communicating that the National Company Law Tribunal (NCLT) has accepted the Resolution Plan vide Order dated 24.12.2020. Shri R. Rajaraman, Learned Representative for the Revenue, did not dispute the above factual position as regards the acceptance of the Resolution Plan by the NCLT.

2. Considering that the Resolution Plan has been accepted by the National Company Law Tribunal vide Order dated 24.12.2020, we close this appeal before us. The parties in this appeal may take further necessary action deemed fit as per law.

3. The appeal is disposed of.

(Dictated and pronounced in the open court)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sd/-
(M. AJIT KUMAR)
MEMBER (TECHNICAL)

Sdd