

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL,
SOUTH ZONAL BENCH, CHENNAI
COURT HALL No.III**

EXCISE APPEAL No.42567 OF 2013

(Arising out of Order-in-Appeal No.198/2013 (M-II) dated 27.09.2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034)

M/s. Sujana Metal Products Ltd.

Survey No.204/3B, Manjakaranai Village,
Uthukotai Taluk,
Periyapalayam Road,
Thiruvallur District - 601 102.

...Appellant

Versus

The Commissioner of GST & Central Excise,

...Respondent

Chennai Outer Commissionerate
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar,
Chennai 600 040.

APPEARANCE :

Mr. N. Viswanathan, Advocate
For the Appellant

Ms. Anandalakshmi Ganeshram, Superintendent (A.R)
For the Respondent

CORAM :

Hon'ble Ms. SULEKHA BEEVI, Member (Judicial)
Hon'ble Mr. M. AJIT KUMAR, Member (Technical)

Date of Hearing : 21.06.2023
Date of Decision : 21.06.2023

FINAL ORDER No.40460/2023

ORDER : Per Ms. Sulekha Beevi, C.S.

Ld. Counsel Sri N. Viswanathan submitted that the appellant had filed a petition before the National Company Law Tribunal (NCLT), Hyderabad for insolvency proceedings. The NCLT after hearing the petition passed an Order No.I.A. (IBC) No.981/2020 in CP NO. (IB) No.666/7/HDB/2018 dated 08.04.2021. A copy of the order passed by the NCLT is also placed on record.

2. Ld. A.R Ms. Anandalakshmi Ganeshram appeared for the Department.

3. Taking note of the submission made by the learned counsel as well as the order passed by NCLT, the appeal is disposed of accordingly.

(dictated and pronounced in court)

sd/-

(M. AJIT KUMAR)
Member (Technical)

sd/-

(SULEKHA BEEVI, C.S.)
Member (Judicial)

gs