

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH – COURT NO. IV

EXCISE APPEAL No. 51369 of 2019 [DB]

(Arising out of Order in Original No. UDZ-EXCUS-000-COM-66-67/18-19 dated 28.12.2018 passed by the Commissioner, Central Excise & Central Goods and Service Tax, Udaipur)

**Commissioner of Central Goods and
Service Tax, Excise & Customs, Udaipur** **...Appellant**

Versus

M/s.GKC Projects Limited **....Respondent**
NCC, 260 Old, 258, 259 and 336,
Village – Geeta Paroli, Kudi Road,
District – Bhilwara (Rajasthan)

APPEARANCE:

Mr. Sanjay Kumar Singh, Authorized Representative for the appellant
None appeared for the Respondent

CORAM :

HON'BLE DR.RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MR.P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/ Decision: **10/07/2023**

FINAL ORDER No. 50924/2023

DR.RACHNA GUPTA

None is present for the respondent-assessee. Ld.D.R. appearing for the appellant - Department has mentioned that the assessee was under insolvency proceedings, which already stands decided by the NCLT, Hyderabad vide order dated 23.11.2019. Since all the claims have been settled vide the said order, the present appeal of the Department has become infructuous. In view of the said submission, the appeal is **dismissed as infructuous.**

[Order dictated & pronounced in the open Court]

(DR.RACHNA GUPTA)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)