

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 1**

**CUSTOMS APPEAL NO. 10643 OF 2016**

**JAIPRAKASH ASSOCIATES LTD**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS-  
JAMNAGAR(PREV)**

**Respondent**

**Appearance:**

Present for the Appellant : Shri Manish Jain, Advocate

Present for the Respondent: Shri Girish Nair, Authorised Representative

**CORAM:**

**HON'BLE MR. SOMESH ARORA, MEMBER ( JUDICIAL )**

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

Date of Hearing : **20/08/2025**

**ORDER**

The matter is stated to be before NCLT, the moratorium order has already been passed by staying of recovery. In view of the stated position, the matter is adjourned sine die with liberty to either side to approach this court as and when the moratorium is lifted or the final order by NCLT is passed.

**(SOMESH ARORA)  
MEMBER ( JUDICIAL )**

**(SATENDRA VIKRAM SINGH)  
MEMBER ( TECHNICAL )**