

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3  
**Excise Appeal No. 10310 of 2016**  
Excise Miscellaneous (ORS) Application No. 10102of 2022

(Arising out of OIO-SIL-EXCUS-000-COM-003-15-16 Dated-19/10/2015 passed by  
Commissioner of Central Excise, Customs and Service Tax-SILVASA)

**Raj Rayon Industries Ltd**

Survey No. 177/1/3 & 4, Village-Surangi,  
Silvassa, Dadra & Nagar Haveli

.....Appellant

VERSUS

**C.C.E & S.T.-Silvasa**

Commissioner Central Excise, Customs & Service Tax, Silvassa,  
4th floor, AdarshDham Building, Vapi Daman Road Vapi  
Opp. Old Town Police Station  
VAPI,Gujarat

.....Respondent

**APPEARANCE:**

Shri. Anand Nainawati, Advocate for the Appellant

Shri. R. P. Parekh, Superintendent (Authorized Representative) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)  
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

**FINAL Order No. A/10367/2022**

DATE OF HEARING:11.04.2022  
DATE OF DECISION:11.04.2022

**RAMESH NAIR**

Shri. Anand Nainawati, learned Counsel appearing on behalf of the  
applicant submits that the company went to liquidation as the NCLT passed  
the resolution plan in favour of some other company M/s. SVG Fashions  
Private Limited. As per the submissions made by Learned Counsel, appeal  
become infructuous and disposed accordingly. MA also stands disposed.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)  
MEMBER (JUDICIAL)**

**(RAJU)  
MEMBER (TECHNICAL)**