

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI**

**Company Appeal (AT) (Insolvency) No. 1408 of 2026
& I.A. No. 5473 of 2026**

In the matter of:

Commissioner of Customs, Mundra Port

....Appellants

Vs.

Arvind Gaudana Liquidator of SPEL Granito Pvt. Ltd.

...Respondent

For Appellant

For Respondent

ORDER

(Hybrid Mode)

11.08.2026: List the Appeal on 31.08.2026.

**[Justice Yogesh Khanna]
Officiating Chairperson**

**[Barun Mitra]
Member (Technical)**

**(Ajai Das Mehrotra)
Member (Technical)**

Anjali/md