

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 563 of 2012-DB

[Arising out of Order-in-Original/Appeal No 46-COMMR-2012 dated 05.09.2012 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

Rockwool Insulation

.... Appellant

Gangotri Plot No. 37/38, Survey No. 602, Near Anandi
Building, JAMNAGAR, GUJARAT-361140

VERSUS

Commissioner of Central Excise & ST, Rajkot

.... Respondent

Central Excise Bhavan, Race Course Ring
Road...Income Tax Office, Rajkot,
Gujarat-360001

APPEARANCE :

None for the Appellant

Shri Ghanasyam Soni, Addl. Commissioner (AR) for the Respondent

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

DATE OF HEARING/ DECISION : 01.03.2023

FINAL ORDER NO. A/10382 / 2023

RAMESH NAIR :

In the present case, the appellant's M/s. Petron Engineering Construction Limited has been liquidated as has been confirmed by National Company Law Tribunal order dated 23.01.2020. Accordingly, the appeal is abated in terms of Rule 22 of CESTAT Procedure Rules, 1982.

(Dictated and pronounced in the open court)

**(Ramesh Nair)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**