CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 36 OF 2009

[Arising out of OIO-31/MP/2008 dated 31/10/2008 passed by Commissioner of Central Excise, Customs and Service Tax-Surat-II]

Pooja Tex Prints Pvt Ltd **Appellant**
Plot No. 406, GIDC, Pandesara,
Surat, Gujarat

Vs.

Commissioner of C.E. & S.T.-Surat-II **Respondent**
New C. Ex Building...Opp. Gandhi Baug,
Chowk Bazar, Surat,
Gujarat- 395001

With

EXCISE APPEAL NO. 202 OF 2009

[Arising out of OIO-31/MP/2008 dated 31/10/2008 passed by Commissioner of Central Excise, Customs and Service Tax-Surat-II]

Pooja Tex Prints Pvt Ltd **Appellant**
Plot No. 406, GIDC, Pandesara,
Surat, Gujarat

Vs.

Commissioner of C.E. & S.T.-Surat-II **Respondent**
New C. Ex Building...Opp. Gandhi Baug,
Chowk Bazar, Surat,
Gujarat- 395001

Appearance:
Present for the Appellant: None
Present for the Respondent: Shri A R Kanani, Superintendent (AR)

CORAM:
HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10857-10858/2025

Date of Hearing /Decision: 16/10/2025

SATENDRA VIKRAM SINGH

1. Learned Advocate has given a letter dtd.14.10.2025, citing Rule 22 of the CESTAT Procedure Rules. He states that in both the matters Hon'ble NCLT has passed the order dated 06.10.2020 wherein, the Corporate Debtor, M/s.Pooja Tex Prints Pvt. Ltd. having CIN No. U17119GJ1989PTC011731 stands dissolved from the date of this order as per the Section 54(2) of the Insolvency and Bankruptcy Code, 2016. He therefore, requests that the matter may be abated before this Tribunal.

2. Learned AR who is present in the Court fairly agrees on this proposition.

3. We have seen the letter of learned Advocate and also the order of NCLT dated 06.10.2020. Rule 22 of the CESTAT Procedure Rules mentions as under:-

> ***"RULE 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application.****- Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an ap-plication is made for continuance of such proceedings by or against the successor-in-interest, the executor, admin istrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be:*
>
> ***Provided*** *that every such application shall be made within a period of sixty days of the occurrence of the event:*
>
> ***Provided*** *further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit."*

4. In view of the above, we are of the view that the proceedings lying before this Tribunal stands abated. Accordingly, we dismiss both the appeals treating them infructuous.

5. The Appeals are dismissed.

(*Dictated & Pronounced in the open court*)

(DR. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

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