

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 692 of 2009

(Arising out of Order-in-Original No. 13/2009/ST dated 12.05.2009
passed by the Commissioner of Central Excise & Customs, Cochin.)

M/s. SRK Constructions,
Madathiparambil Complex,
Palarivattom Junction,
Kochi – 682 025. Appellant(s)

VERSUS

**Commissioner of Central
Excise,**
Cochin Central Excise Commissionerate,
C.R. Building, I.S. Press Road,
Cochin – 682 018. Respondent(s)

APPEARANCE:

None for the Appellant
Shri Rajesh Shastry, Superintendent, Authorised Representative for the
Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 20204 /2024

DATE OF HEARING: 21.03.2024
DATE OF DECISION: 21.03.2024

PER : DR. D.M. MISRA

None present for the appellant. Heard the learned
Authorised Representative (AR) for the respondent. On the last
date of hearing, the matter has been adjourned as a last chance
to ascertain from the Office of Official Liquidator Bombay
whether, an application under Rule 22 of CESTAT (Procedure)
Rule, 1982 has been filed to continue the litigation before this

forum, after the liquidation order was passed by Hon'ble Bombay High Court. Now, official liquidator of High Court of Bombay responded to a query that the company's proceeding is not pending with their office and advised to approach the Registrar of Companies (ROA), Patna.

2. We find that the Hon'ble Bombay High court in order dated 16.03.2018 observed as follows:

"5. In the circumstances, as it is clear that the company is unable to discharge its debt and it is not the company's case either that it is commercially very solvent, the petition is allowed in terms of prayer clause (i) and (ii), which read as under:-

(i) that the company, SRK Shelters Private Limited, be wound up under Section 433(e) & (f) of the Companies Act, 1956 under the supervision of this Hon'ble Court;

(ii) that the Official Liquidator, High Court, Bombay or some other fit or proper person be appointed as the Liquidator of the assets, properties and income also the business of the Company.

6. The official liquidator to take further steps upon receiving a copy of this order authenticated by the Associate of this Court without waiting for any formal notification."

It seems that the liquidation process has been commenced after the aforesaid order of the Hon'ble High Court. No one has approached now to continue the appeal before this forum within period of six month from the date of the order dated 16.03.2018 as required under the provisions of Rule 22 of CESTAT (Procedure Rules), 1982 consequently, the appeal abates.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)