

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI
[COURT III : Division Bench B1]**

Appeal No.: E/40812 & 40813/2013

Sl. No.	Appeal No.	Appellant	Respondent
1.	E/40812/2013	M/s. Hitech Mineral Industries (Covai) Pvt. Ltd. Salem	The Commissioner of G.S.T. & C.Ex., Salem
2.	E/40813/2013	Shri. P. Ganesh, Commercial Director of M/s. Hitech Mineral Industries (Covai) Pvt. Ltd., Salem	The Commissioner of G.S.T. & C.Ex., Salem
Arising out of Order-in-Original No. 12/2012-C.Ex. dated 31.12.2012 passed by the Commissioner of Central Excise, Foulks Compound, Salem			

Appearance:-

Ms. S. Vishnupriya, Advocate
Shri. R. Balagopal, Consultant
for the Appellant

Shri. B. Balamurugan, AC (AR)
for the Respondent

CORAM:

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: 22.03.2019

Interim Order Nos. 40049-40050 / 2019

Per Bench :

The above appeals have come up for hearing as per the remand
Order of the Hon'ble High Court.

2. Ld. Advocate for the appellants Ms. S. Vishnupriya assisted by
Ld. Consultant Shri. R. Balagopal submitted that the appeals were
dismissed by the Tribunal vide Final Order Nos. 41388-41389/2017



dated 02.08.2017 for non-appearance on the part of the Official Liquidator as well as the appellants. The appellants thereafter approached the Hon'ble High Court and vide judgement in Civil Miscellaneous Appeal No. 2055 of 2018 dated 19.09.2018, the Hon'ble High Court has remanded the matter and has directed to restore the appeal. It is also directed that the Official Liquidator has to be given notice and sufficient time to enter appearance on behalf of the company under liquidation. The relevant operative part of the Order is reproduced as under :

"16. After further hearing the learned counsel for the parties, we are of the considered view that the dismissal of the appeal filed by the said company also requires to be restored because it is a substantial appeal and this is so required in the interests of the Revenue also. On such restoration, the Tribunal shall direct notice to be served on the Official Liquidator and give sufficient time to the Official Liquidator to enter appearance on behalf of the said company under liquidation. In the result, Final Order Nos. 41388 and 41389 of 2017 in Appeal Nos. E/40812/2013 and E/40813/2013 dated 02.08.2017 are set aside and the appeals are restored to the file of the Tribunal to be heard and decided on merits."

3. Ld. AR Shri. B. Balamurugan appeared on behalf of the Revenue.

4. Taking note of the directions of the Hon'ble High Court, the matter is posted for hearing on 06.06.2019. Registry is directed to



issue notice to the Official Liquidator as per the address shown below :

“Office of the Official Liquidator,
High Court, Madras,
‘Corporate Bhawan’, II Floor,
29, Rajaji, Salai, Chennai – 600 001”

On behalf of the appellants, Ld. Counsel Ms. S. Vishnupriya and Shri. B. Balagopal have taken note of the hearing date. It is mentioned that adjournment notices will not be issued by the Tribunal hereafter and the parties are advised to take note of the adjournment dates from the official website of the CESTAT.



(Madhu Mohan Damodhar)
Member (Technical)

(Dictated and pronounced in open court)



(Sulekha Beevi C.S.)
Member (Judicial)

Sdd



प्रमाणित प्रति / CERTIFIED TRUE COPY

27 MAR 2019
उप - पंजीकार / Deputy Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा
अपील अधिकारी / (CESTAT),
चेन्नई / CHENNAI