

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Service Tax Appeal No. 51287 of 2015 [DB]

[Arising out of Order-in-Appeal No. BPL-EXCUS-000-MISC-169-14-15 dated 26.11.2014 passed by the Commissioner Central Excise & Customs (Appeals), Bhopal]

M/s. Petron Engineering Construction Limited

6th Floor, Swastik Chambers,
Sion Trombay Road, Chembur,
Mumbai-400071

...Appellant

VERSUS

**Commissioner of Customs,
Central Excise and Service Tax,
Bhopal**

178, Bhagya Bhavan,
M.P. Nagar, Zone-II,
Bhopal, Madhya Pradesh

...Respondent

APPEARANCE:

None for the Appellant

Ms. Jaya Kumari, Authorized Representative for the Respondent

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: 20.07.2023

DATE OF DECISION: 20.07.2023

FINAL ORDER No. 50983/2023

DR. RACHNA GUPTA

None is present for the appellant. Learned DR has placed on record the copy of communication as has been received from the Office of Deputy Commissioner (Review), CGST & Central Excise Hqrs, Bhopal dated 19.07.2023 informing that the present appellant is already under insolvency proceedings before National Company Law Tribunal, Mumbai. It is observed from the said communication

that FORM C for submissions of proof of claim has already been submitted by the department, awaiting the outcome of the “Corporate Resolution Process” of the appellant’s company out of said proceedings. In view of the said communication and in view of the mandate of Insolvency Bankruptcy Code, we hereby dismiss the appeal as infructuous.

[Dictated and pronounced in the open Court]

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

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