

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 51761 of 2017

(Arising out of Order-in-Appeal No. BHO-EXCUS-001-APP-92-93-17-18 dated 31.07.2017 dated 31.07.2017 passed by the Commissioner (Appeals), Central Goods & Services Tax, Central Excise & Customs, Bhopal)

M/s K.S. Oil Ltd

A.B. Road,
Morena- 476001 (M.P.)

...Appellant

VERSUS

Commissioner of Central Goods And Service Tax, Customs And Excise,

48, Administrative Area
Arera Hills, Bhopal- 462011 (M.P.)

...Respondent

APPEARANCE:

Shri Shubham Shekhar, Advocate for the Official Liquidator
Shri Rakesh Agrawal, Authorized Representative of the Department

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

Date of Hearing/Decision: December 09, 2024

FINAL ORDER NO. 59882/2024

JUSTICE DILIP GUPTA

Shri Shubham Shekhar, learned counsel has appeared for the official liquidator and states that as the assets of the company have been sold, it would not be necessary to press the appeal. The appeal is dismissed in view of the said statement.

(Order dictated in the open court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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