

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 52285 of 2019

(Arising out of Order-in-Original No. 11/Commr/ST/IND/2019 dated 31/05/2019 passed by the Commissioner, Central Excise & Central Goods & Services Tax, Indore)

Ghulam Gaus Khan Shirani

E-6, Pakiza Life Style
New Khajrana
Indore

...Appellant

VERSUS

Commissioner of Central Goods And Service Tax And Central Excise, **...Respondent**

P.B. No. 10, Manik Bagh Palace,
Indore (Madhya Pradesh)- 452001

APPEARANCE:

None for the Appellant

Shri Anand Narayan, 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: January 10, 2025

FINAL ORDER NO. 50056/2025

JUSTICE DILIP GUPTA

This appeal has been filed by Shri Ghulam Gaus Khan Shirani as Director of Sagar Automobiles against the imposition of penalty upon him under section 78A of the Finance Act, 1994¹.

2. A communication dated 02.01.2025 has been received from the appellant mentioning therein that since the matter in relation to the company is pending before National Company Law Tribunal and an Interim Resolution Professional has been appointed, he is not in position to deal with the matter.

1 the Finance Act

3. In the present case, personal penalty has been imposed upon the appellant and, therefore, it is for the appellant to pursue the matter.

4. As the appellant has stated that he is not in position to deal with the matter, the appeal would have to be dismissed and is dismissed.

(Order dictated and pronounced in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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

Diksha