

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 27.10. 2017

Ex. Appeal No. 50582 of 2015

(Arising out of order-in-original No. JAI-EXCUS-002-COM-19-20-14-15 dated 18.11.2014 passed by the Commissioner, Central Excise, Jaipur).

M/s Binani Cement Limited Appellant

Vs.

CCE&ST, Jaipur Respondent

Appearance:

Sh. Rahul Tangri, Advocate for the assessee
Sh. M. R. Sharma, AR for the Revenue

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 57449/ 2017

Per: **Mr. Justice (Dr.) Satish Chandra:**

The present appeal is filed against the order-in-original No. JAI-EXCUS-002-COM-19-20-14-15 dated 18.11.2014 passed by the Commissioner, Central Excise, Jaipur.

2. The similar issue have come up before the Tribunal in appellant's case (Final Order No. 56893/2017 dated 29.09.2017) where the following order was passed-

"2. During the course of arguments, Sh. Rahul Tangri, Id. Advocate informed that the Company has gone under the liquidation. A liquidator has been appointed, to whom the notice was served. He brought a letter written by Sh. Vijay Kumar V. Iyer, Liquidator, wherein it is mentioned that any proceedings pending against the Corporate Debtor shall be deemed to be stayed and the order of moratorium shall be effective till the date of the

completion of the corporate insolvency resolution process or the approval of liquidation of the Corporate Debtor by the Adjudicating Authority.

3. *Both the sides agreed that till then the mater cannot be disposed of.*

4. *In view of the above, the liberty is granted to the appellant to come again after completion of pending proceedings within the prescribed time limit, if so advised, as stated above. With the aforesaid liberty, the appeal is disposed of.”.*

3. By following our earlier order (supra) we disposed of the appeal in the above mentioned terms.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant