

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Excise Appeal No. 54286, 54336-54337 of 2015

[Arising out of order-in- Original Nos. 19-15-16 dated 20.8.2015 and 20-15-16 dated 21.8.2015-15-16 dated 25.8.2015 passed by the Principal Commissioner of Central Excise, Jodhpur]

M/s. Binani Cement Ltd.

Appellant

Vs.

**Commissioner of Central Excise
Jodhpur**

Respondent

Appearance:

Shri Anurag Kapur, Advocate for the Appellants

Shri M R Sharma and Shri S K Bansal, ARs for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 2.11.2017

FINAL ORDER NO. 57692-57694/2017

Per: Justice (Dr.) Satish Chandra:

The present appeals are filed against the order in Original No. - 19-15-16 dated 20.8.2015 and 20-15-16 dated 21.8.2015. The period of dispute is from October, 2013 to March, 2014 and 1st April 2014 to 26th August, 2014.

2. Heard Shri Anurag Kapur and Shri M R Sharma and Shri S K Bansal, learned Counsels for the parties.

3. During the course of arguments, learned 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 Shri 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.

4. Both the sides agreed that till then the matter cannot be disposed of.

5. In view of the above, the liberty is granted to the appellant to come again after completion of pending proceedings but within the prescribed time limit, if advised so. With the aforesaid liberty, all the appeals are disposed of.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

SS