

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

COURT-I

Date of hearing/Decision: 06.11.2017

Appeal No. E/50282/2017 [EX] DB

[Arising out of the Order in Original No.-EXCUS-000-COM-0040/16-17 dated 08/11/2016 Passed by The Commissioner, Central Excise, Jodhpur (Rajasthan)]

M/s Binani Cement Ltd. ... Appellant

Vs.

CCE & ST Jodhpur ... Respondent

Appearance:

Present Anurag Kapur for the appellant

Present Shri M.R. Sharma, DR for the respondent

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

FINAL ORDER No. 57757/2017

Per: Justice Dr. Satish Chandra

1. The present appeal is filed against the Order-in-Original No. 40/2016-17 dated 08/11/2016.
2. Heard Shri Anurag Kapur, Ld. Counsel for the appellant and Shri M.R. Sharma, Ld DR for the revenue.
3. After hearing both the parties and perusal of record, it appears that for the earlier period, the identical issue has come up in the assessee's own case *M/s Binani Cement Ltd. V/s CCE* (Final Order No. 56893/2017) where it was observed that:-

- 1. The present appeal is filed against the order-in-original dated 19.05.2015.*
- 2. During the course of argument, Ld. Counsel for the appellant 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.

3. *Both the sides agreed that till then the matter 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.*

4. By following our earlier order (supra), the similar liberty is granted.

5. In the result, appeal is disposed of with the similar liberty (supra).

[Order Dictated and Pronounced in the open court]

(V.Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

Rekha