

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

**Date of Hearing/Order: 7.11.2017**

**Appeal No. E/2025 & 2028/2011-SM**

(Arising out of Order-in-Appeal No. IND/CEX/000/APP/200 & 201/2011 dated 24.5.2011 passed by Commissioner (Appeals), Central Excise, Indore)

S.T.I. Phoenix Wear Pvt. Lrd.

Appellant

Vs.

CCE, Indore

Respondent

**Appearance**

None

- for the appellant

Shri U. Sengraj, D.R.

- for the respondent

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

**Final Order No. 57778-57779/2017**

**Per Justice Dr. Satish Chandra:**

In spite of notice served, none appeared on behalf of the office liquidator. Thus, the matter can dispose of on merits.

2. Both the appeals have been filed against the Order-in-Appeal No. 103-104/2011 dated 24.5.2011.

3. As per the decision of the Hon'ble Madhya Pradesh High Court, Indore Bench (Company Petition No. 3/2015), the office liquidator has been appointed under Section 449 of the Companies Act in the assessee appellant company.

4. Thus, any proceedings pending against the Corporate Debtor shall be deemed to be stayed and Order of moratorium shall be effective till the date of the completion of the Corporate insolvency resolution process or the approval of the liquidation of the Corporate Debtor by the adjudicating authority.

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 so advised.

6. With the aforesaid liberty, both the appeals are disposed of.

(Dictated & pronounced in open Court)

(Justice Dr. Satish Chandra)  
President

RM