

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO. I**

Appeal No. ST/86080/2016

(Arising out of Order-in-Original No. 71/STC-I/SM/2015-16 dated 30.12.2015 passed by the Commissioner of Service Tax, Mumbai-I).
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M/s Gol Offshore Ltd.	Appellant
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Vs.

Commissioner of Service Tax, Mumbai-i	Respondent
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Appearance:

None	for Appellant
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Shri M.K. Sarangi, Jt. Commissioner (AR)	for Respondent
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CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL) HON'BLE MR. S. SRIVASTAVA, MEMBER (TECHNICAL)
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Date of Hearing: 30.10.2018

Date of Decision: 30.10.2018

ORDER NO. **A/87914/2018**

Per: Dr. D.M. Misra

Heard both sides.

2. This is an appeal filed against Order-in-Original No. 71/STC-I/SM/2015-16 dated 30.12.2015 passed by the Commissioner of Service Tax, Mumbai-I.

3. None present for the appellant. However, on going through the records, it appears that the Hon'ble Bombay High Court in the Company Petition No. 119 of 2015 passed an order dated 4.12.2017 whereunder Official Liquidator has been appointed for the winding-up proceedings. It is the contention of the Advocate on record that since the Official Liquidator has been appointed in the matter, their Vakalatnama stands discharged.

4. Learned AR for the Revenue submits that even though the liquidation proceedings commenced by order dated 4.12.2017, however, no steps has been taken by the appellant in accordance with Rule 22 of CESAT (Procedure) Rules, 1982. Therefore, the appeals are abated.

5. We find force in the contention of the learned AR for the Revenue. Consequently, the appeals are abated.

6. The Registry is directed to forward a copy of the order of this Tribunal to the Official Liquidator at the address given by the Advocate on record for the appellant.

7. Appeal is abated.

(Operative portion of the order pronounced in Court)

(S. Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)