

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

Appeal No. C/919 to 922/2009

(Arising out of Order-in-Original CAO No. 78/2009/CAC/CC/RBT dated 08.05.2009 passed by the Commissioner of Customs (Export), Mumbai).
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Shri Omprakash Parasrampur Shri Ratanlal Parasrampur Shri Sanjay Parasrampur M/s Parasrampur Industries Ltd.	Appellant
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Vs.

Commissioner of Customs (Export Promotion), Mumbai	Respondent
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Appearance:

Shri T. Viswanathan, Advocate	for Appellant
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Shri Roopam Kapoor, 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: 24.01.2019

Date of Decision: 24.01.2019

ORDER NO. **A/85204-85205/2019**

Per: Dr. D.M. Misra

Heard both sides.

2. The learned Advocate for the appellant submits that Liquidation proceedings against M/s Parasrampur Industries Ltd. (Appeal No. C/922/2009) has been commenced and official liquidator has been appointed on 08.06.2010 and the matter was reported on 04.03.2015. Also, he has submitted that another

appellant Shri Ratanlal Parasrampur (Appeal No. C/920/2009) expired on 24.04.2017. Therefore, the appeal abates.

3. Learned AR for the Revenue submits that even though the liquidator has been appointed by the Hon'ble Bombay High Court, necessary application under Rule 22 of CESTAT (Procedure) Rules, 1982 to continue the prosecution before this forum has not been filed. Therefore, the company appeal abates. Also, since Shri Ratanlal Parasrampur has expired, his appeal also abates.

4. We find from the record that even though liquidator has been appointed in continuation of winding up prosecution of the appellant company, no application has been filed to continue the proceedings before this forum under Section 22 of the CESTAT (Procedure) Rules, 1982. Also, we find that the other appellant Shri Ratanlal Parasrampur has expired on 24.04.2017 and in his case also no application for continuation of appeal proceeding was filed. In the result, both the appeals are abated.

5. For the remaining two appeals hearing has been fixed on 11.02.2019.

(Dictated and pronounced in Court)

(S. Srivastava)
Member (Technical)

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