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

Appeal No. E/834/2011

(Arising out of Order-in-Appeal No. MI/AV/37/2011 dated 31.01.2011 passed by the Commissioner of Central Excise (Appeals), Mumbai).

M/s Volgadelite Plastic Udyog (P) Ltd.	Appellant

Vs.

Commissioner of Central Excise, Thane-II	Respondent

Appearance:

None	for Appellant
Shri Sanjay Hasija, Supdt. (AR)	for Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. P ANJANI KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 13.02.2019

Date of Decision: 13.02.2019

ORDER NO. **A/85298 / 2019**

Per: Dr. D.M. Misra

None present for the appellant.

2. This is an appeal filed against Order-in-Appeal No. MI/AV/37/2011 dated 31.01.2011 passed by the Commissioner of Central Excise (Appeals), Mumbai.

3. At the outset, the learned AR for the Revenue brought to our notice a written submission filed by the appellant. In the written submission, the appellant had informed that by an order dated 06.02.2015, in Company Petition No. 347/2013, the Hon'ble Bombay High Court had appointed an official liquidator for initiating wind-up proceedings and the official liquidator has already taken physical possession of the property in March, 2016.

3. The learned AR has further submitted that no application has been filed by the official liquidator in accordance with Rule 22 of CESTAT Procedure Rules, 1982 to continue the proceedings before this forum. Therefore, the present appeal is abated.

4. We find force in the contention of the learned AR for the Revenue. Consequently, the appeal is abated.

(Dictated and pronounced in Court)

(P. Anjani Kumar)
Member (Technical)

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

Sinha