IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI

APPLICATION NO: C/COD/85285/2018
IN
APPEAL NO: C/85731/2018

[Arising out of Order-in-Original No: 98/2016-17/OMMR./NS-V/JNCH dated 03/01/2017 passed by the Commissioner of Customs (NS-V), Nhava Sheva.]

Fourcee Infrastructure Equipment Pvt Ltd … ***Appellant***

versus

Commissioner of Customs (NS-V)
Nhava Sheva ***…Respondent***

Appearance:

None for appellant

Shri Ramesh Kumar, Assistant Commissioner (AR) for the respondent

CORAM:

Hon'ble Dr. D. M. Misra, Member (Judicial)
Hon'ble Shri Anjani Kumar, Member (Technical)

Date of hearing: 01/03/2019
Date of decision: 01/03/2019

ORDER NO: A/85475 / 2019

Per: Dr. D.M. Misra

None present for the appellant. Heard the Learned Authorised Representative for Revenue.

2. Learned Authorised Representative for Revenue informs that the company has undergone liquidation and an Official Liquidator has been appointed. It is the contention that even though notice has been issued by the Registry to the Official Liquidator intimating the date of hearing, however, none appeared on behalf of the Liquidator. He submits that since the company is no more in existence and Liquidator has been appointed for winding up process and no formal application has been made in compliance with Rule 22 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, to continue the proceedings before this forum, the appeal is abated.

3. We find force in the contention of the Learned Authorised Representative for Revenue. From the records, we find that even though the notice has been issued to the Official Liquidator, however, no attempt has been made to comply with Rule 22 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. In these circumstances the appeal is abated.

4. MA is also disposed off.

(Dictated and Pronounced in Court)

(P. Anjani Kumar)
Member (Technical)

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

**/as01031303*