CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH

EXCISE MISCELLANEOUS APPLICATION NO:86260 of 2018
(on behalf of appellant)
IN
EXCISE APPEAL NO: 447 of 2009

[Arising out of Order-in- Original Appeal No: dated passed by the Commissioner of Central Excise (Appeals), Pune – II.]

TVC Sky Shop Ltd
1-15 Oberoi Sky Garden, Back Road Lokhandwala
Andheri (W), Mumbai – 400 054 ... ***Appellant***

versus

Commissioner of Central Excise
Thane – II, 4th Floor, Navprabhat Chambers
Ranade Road, Dadar (W), Mumbai 400028 ***...Respondent***

APPEARANCE:

Shri Vinay Sejpal, Advocate for the appellant

Ms AS Parab, Asstt Commissioner (AR) for the respondent

CORAM:

HON'BLE DR. D. M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO: A/86772 / 2019

DATE OF HEARING: 30/09/2019
DATE OF DECISION: 30/09/2019

PER: DR. D.M. MISRA

Heard both the sides.

2. This appeal is filed against order passed by Commissioner

of Central Excise, Thane – II.

3. Learned Authorised Representative for Revenue at the outset submits that NCLT by its order 31st May 2019 has passed order of liquidation against M/s TVC Skyshop Limited. She submits that since no application has ben filed under Rule 22 of CESTAT (Procedure) Rules, 1982 even after 60 days from the date of passing of the said order, the appeal filed by TVC Skyshop Limited abates.

4. We find force in the contention of the Learned Authorised Representative for Revenue. Consequently, the appeal filed by M/s TVC Skyshop Limited abates in accordance with the Rule 22 of the CESTAT (Procedure) Rules, 1982.

(Dictated and Pronounced in open court)

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

(Sanjiv Srivastava)
Member (Technical)

**/as*