CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

EXCISE APPEAL NO: 117 OF 2011

[Arising out of Order-in- Original Appeal No: SB (224 to 227) Th-I/2010 dated 21st October 2010 passed by the Commissioner of Central Excise (Appeals), Mumbai Zone – I.]

Roofit Industries Ltd
Gut No. 379, Vill: Ahitghar, Tal: Wada
Dist: Thane … ***Appellant***

versus

Commissioner of Central Excise
Thane – I
4th Floor, Navprabhat Chambers, Ranade Road
Dadar (West), Mumbai - 400028 ***…Respondent***

WITH

EXCISE APPEAL NO: 149 OF 2011

[Arising out of Order-in- Original Appeal No: SB (224 to 227) Th-I/2010 dated 21st October 2010 passed by the Commissioner of Central Excise (Appeals), Mumbai Zone – I.]

Raj Ratan Roofing
Gut No. 379, Vill: Ahitghar, Tal: Wada
Dist: Thane … ***Appellant***

versus

Commissioner of Central Excise
Thane – I
4th Floor, Navprabhat Chambers, Ranade Road
Dadar (West), Mumbai - 400028 ***…Respondent***

APPEARANCE:

None for the appellants

Shri NN Prabhudesai, Superintendent (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE DR SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO: A/85879-85880 / 2020

DATE OF HEARING: 27/02/2020
DATE OF DECISION: 27/02/2020

PER: C J MATHEW

These appeals of M/s Roofit Industries Ltd and Raj Rata Roofing lie against order-in-appeal no. SB (224 to 227) Th-I/2010 dated 21st October 2010 of Commissioner of Central Excise & Customs (Appeals), Mumbai Zone-I which upheld the conformation of demand of ₹ 28,64,411 under section 11A of Central Excise Act, 1944, along with applicable interest under section 11AB of Central Excise Act, 1944, besides imposing penalty of like amount under section 11AC of Central Excise Act, 1944.

2. None appeared for the appellants. We have heard Learned Authorised Representative.

3. From the records, it is seen that the matter has been listed time and again since filing of the appeal in 2011. Sometime in December 2018, it was communicated on behalf of the appellant that proceedings for liquidation had been commenced under the Insolvency and

Bankruptcy Code, 2016. Thereafter, the matter was adjourned on two occasions and, despite notices, there has been no further updates on the status before the appropriate authority.

4. Accordingly, these appeals are dismissed for want of prosecution.

(Pronounced in open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(C J Mathew)
Member (Technical)

**/as*