

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH – COURT NO.405

**Service Tax Misc. Application No. 85090 of 2019
in
Service Tax Appeal No. 86103 of 2013**

(Arising out of Order-in-Original No. 73/ST/2012/C dated 20.11.2012 passed by the Commissioner of Central Excise & Customs, Nagpur.)

M/s Gupta Coal India Pvt Ltd

.....Appellant

Gupta Tower, 4th floor,
Temple road, Opp. Science college,
Civil Lines,
Nagpur-440001

VERSUS

**Commissioner of Central Excise
& Customs-Nagpur**

.....Respondent

Telangkhedi Road, Civil Lines,
Post Box No. 81,
Nagpur-440001

APPEARANCE:

None for the Appellant

Shri Suresh Merugu, Joint Commissioner Authorised Representative for the Respondent

CORAM:

**HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)**

ORDER NO. A/86638 / 2021

Date of Hearing: 07.07.2021

Date of Decision: 07.07.2021

PER: Bench

Learned Authorised Representative drew our attention to order no. A/86172/2019 dated 27th June 2019 of the Tribunal in which applications filed by the appellant herein in eight appeals on the

same issue was dismissed as withdrawn alongwith appeals also. According to him, the company is before the National Company Law Tribunal which bars further appellate proceedings before the Tribunal and must be dismissed.

2. The application herein seeks continuation the proceedings under rule 22 of the Customs, Excise & Service Tax Tribunal (Procedure) Rules, 1982. None appeared for the appellant.

3. In accordance with the earlier decision of the Tribunal in relation to the other eight appeals, this application is also dismissed as withdrawn. The connected appeal also stands dismissed.

(Order pronounced in the open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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