CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH AT MUMBAI

REGIONAL BENCH - COURT NO. 03

Service Tax Appeal No. 85063 of 2016

(Arising out of Order-in-Original No. 31/ST-V/SKD/15-16 dated 04.11.2015 passed by Commissioner of Service Tax-V, Mumbai)

M/s. Jet Airways (India) Ltd .....**Appellant**
Siroya Centre, Sahar Airport Road,
Andheri(Eas), Mumbai-400099

VERSUS

Commissioner of Service Tax- Mumbai V .....**Respondent**
3rd Floor, Utpad Shulk Building,
Bandra Kurla Complex, Bandra-400051

Appearance:

Shri Chirag Shetty, Advocate for the Appellant
Shri Dilip Shinde, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/87009/2021

Date of Hearing: 20.10.2021
Date of Decision: 20.10.2021

Per : SANJIV SRIVASTAVA

Learned Counsel for Jet Airway (India) Ltd. request adjournment on personal ground.

2. In the matter if the company has been wounded up and resolution professionals appointed. Resolution professional has not caused an appearance in the matter. Rule 22 of the CESTAT Procedure Rules, 1982 read as under

"RULE 22. Continuance of proceedings after death or adjudication as an In-solvent of a party to the appeal or application:-

Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be.

Provided that every such application shall be made within a period of sixty days of the occurrence of the event:

Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit".

3. In view of Rule 22 of CESTAT (Procedure), Rules, 1982 the appeal abates. If a resolution professional or any successor interest files any application for continuation of proceedings then that will be considered accordingly. For the time being, appeal abates.

(Dictated and pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member(Judicial)

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