CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Service Tax Appeal No. 85030 of 2014

(Arising out of Order-in-Original No. 06/ANS-06/Cox & Kings/S.T-I/Th-I/2013 dated 23.09.2013 passed by the Commissioner of Central Excise, Thane-I)

M/s. Cox & Kings Ltd. **Appellant**
1st Floor, Turner Morrison Building,
16, Bank Street, Fort, Mumbai 400 001.

Vs.

Commissioner of Service Tax, Mumbai-I **Respondent**
5th floor, New Central Excise Building,
Maharshi Karve Road, Churchgate,
Mumbai 400 020.

WITH

Service Tax Appeal No. 90160 of 2014
and ST/Cross/91012 of 2015
(On behalf of Respondent)

(Arising out of Order-in-Appeal No. PD/717/ST-II/2014 dated 28.07.2014 passed by the Commissioner of Central Excise (Appeals), Mumbai-IV)

Commissioner of Service Tax, Mumbai-I **Appellant**
5th floor, New Central Excise Building,
Maharshi Karve Road, Churchgate,
Mumbai 400 020.

Vs

M/s. Cox & Kings (India) Ltd. **Respondent**
1st Floor, Turner Morrison Building,
16, Bank Street, Fort, Mumbai 400 001.

WITH

Service Tax Appeal No. 87199 of 2015

(Arising out of Order-in-Original No. 11-12/STC-I/SKS/15-16 dated 24.07.2015 passed by the Principal Commissioner of Service Tax-I, Mumbai)

M/s. Cox & Kings Ltd. **Appellant**
1st Floor, Turner Morrison Building,
16, Bank Street, Fort, Mumbai 400 001.

Vs.

Commissioner of Service Tax, Mumbai-I **Respondent**
5th floor, New Central Excise Building,
Maharshi Karve Road, Churchgate,
Mumbai 400 020.

AND

Service Tax Appeal No. 87200 of 2015

(Arising out of Order-in-Original No. 11-12/STC-I/SKS/15-16 dated 24.07.2015 passed by the Principal Commissioner of Service Tax-I, Mumbai)

M/s. Cox & Kings Ltd. **Appellant**
1st Floor, Turner Morrison Building,
16, Bank Street, Fort, Mumbai 400 001.

Vs.

Commissioner of Service Tax, Mumbai-I **Respondent**
5th floor, New Central Excise Building,
Maharshi Karve Road, Churchgate,
Mumbai 400 020.

Appearance:

None for the Appellant Assessee
Shri Nitin Ranjan, Deputy Commissioner, Authorised Representative for the Respondent Revenue

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

Date of Hearing: 01.07.2022
Date of Decision: 01.07.2022

FINAL ORDER NO. A/85610-85613/2022

PER: SANJIV SRIVASTAVA

In the present case it was informed on 21.04.2022 by the counsel that the appellant company is under liquidation. Accordingly the matter has been adjourned to 01.07.2022 for allowing opportunity to the Official Liquidator/Resolution Professional to cause appearance in this matter. The matter is accordingly listed for today. On 13.01.2020 we had considered the matter and passed the following order:-

"In this case, M/s. Rattan India Finance Pvt. Ltd. has filed an application under Section 7 of the Insolvency and Bankruptcy (I&B) Code, 2016 before the Hon'ble National Company Law Tribunal, Mumbai Bench, seeking for Corporate Insolvency Resolution Process of M/s. Cox & Kings Ltd., the appellant herein. The application was admitted by the Hon'ble National Company Law Tribunal and accordingly, appointed Mr. Alok Kumar Agarwal, having office at 605, Suncity Business Tower,

Golf Course Road, Sector 54, Gurugram, Haryana – 122 002 as Interim Resolution Professional to carry the functions as mentioned under the Insolvency & Bankruptcy Code. Since the matter is sub-judice before the Hon'ble National Company Law Tribunal, Mumbai, Registry is directed to send the Notice in the name of Mr. Alok Kumar Agarwal, in the address mentioned hereinabove. The matter is adjourned to 17.03.2020."

2.1 Thereafter on 12.03.2021 it was informed that the Resolution Professional has been replaced and another person would be appointed.

2.2 Till date we do not find any application being filed in the matter for continuation of the proceedings by the successor-in-interest.

3.1 Rule 22 of the CESTAT (Procedure) Rules, 1982 states as follows:-

*"**Rule 22. Continuance of proceedings after death or adjudication as an insolvent 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."*

4.1 Sufficient time has been allowed for the successor-in-interest to file an application for continuation of proceedings in this case. In absence of any such application by the operation of Rule 22 of the CESTAT (Procedure) Rules, these appeals abate. Held accordingly.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Ajay Sharma)
Member (Judicial)

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