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

Service Tax Appeal No. 86083 of 2019

(Arising out of Order-in-Appeal No. NGP-EXCUS-000-APPL-327-18-19-2364 dated 19.12.2018 passed by the Commissioner of GST, Central Excise & Customs (Appeals), Nagpur)

M/s. Ruchi Soya Industries Ltd. **Appellant**
PH No. 76, Plot No. 249-252, Butibori,
Umred Road, Butibori, Nagpur 441 108.

Vs.

Commissioner of CGST, Nagpur **Respondent**
P.O. Box 81, GST Bhavan, Civil Lines,
Telangkhedi Road, Nagpur 440 001.

Appearance:

None for the Appellant
Dr. Badhe Piyush Barasu, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

Date of Hearing: 06.12.2022
Date of Decision: 06.12.2022

FINAL ORDER NO. A/86218/2022

This appeal has been filed by the appellant against Order-in-Appeal No. NGP-EXCUS-000-APPL-327-18-19-2364 dated 19.12.2018 passed by the Commissioner of GST, Central Excise & Customs (Appeals), Nagpur.

2.1 On going through records, I find that an order for winding up of the appellant-company has been passed by the National Company Law Tribunal and the present company has been taken over by Patanjali Ayurved Ltd.

2.2 No successor in interest has filed any application in terms of Rule 22 of CESTAT (Procedure) Rules, 1982 for continuation of these proceedings. Rule 22 of CESTAT (Procedure) Rules reads 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."*

3.1 Appeal is accordingly abated under Rule 22 of CESTAT (Procedure) Rules, 1982.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

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