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

Service Tax Appeal No. 86808 of 2017

(Arising out of Order-in-Original No. 4/ST-VII/CD/2017 dated 25.04.2017 passed by the Commissioner of Service Tax-VII, Mumbai)

M/s. Core Education & Technologies Ltd. **Appellant**
Block No. 1-4, Building No.4, Sector-III,
Millennium Business Park, Mahape,
Navi Mumbai 400 710.

Vs.

Commissioner of Service Tax-VII, Mumbai **Respondent**
16th Floor, Satra Plaza, Palm Beach Road,
Sector 19D, Vashi, Navi Mumbai 400 705.

Appearance:

None for the Appellant
Shri S.B.P. Sinha, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 01.08.2023
Date of Decision: 01.08.2023

FINAL ORDER No. 86176/2023

PER: DR. SUVENDU KUMAR PATI

None for the appellant, as is the case on the last several occasions. Notice sent through the Authorised Representative and concerned Commissionerate was redirected to the Official Liquidator appointed by NCLT after ascertaining that the appellant had gone for liquidation. The Resolution Professional has not substituted himself in the appeal.

2. We, therefore, abate the appeal under Rule 22 of the CESTAT (Procedure) Rules, 1982.

(Order pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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