CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Appeal No. 88594 of 2014

(Arising out of Order-in-Appeal No AV(145) 132/2014 dated 08.07.2014 passed by the Commissioner of Central Excise & Customs (Appeals), Aurangabad)

M/s Videocon Industries Ltd.
(Earlier known as Videocon International Ltd.)
14Km Stone, Paithan Road,
Chitegaon, Paithan,
Aurangabad-431 107.

........Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Aurangabad
Town Centre, N-5 CIDCO,
Aurangabad-431 003.

........Respondent

&

Excise Appeal No. 88599 of 2014

(Arising out of Order-in-Appeal No AV(79) 29 /2014 dated 19.05.2014 passed by the Commissioner of Central Excise & Customs (Appeals), Aurangabad)

M/s Videocon Industries Ltd.
(Earlier known as Videocon International Ltd.)
14Km Stone, Paithan Road,
Chitegaon, Paithan,
Aurangabad-431 107

........Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Aurangabad
Town Centre, N-5 CIDCO,
Aurangabad-431 003.

........Respondent

APPERANCE:

None for the Appellant

Shri Mahesh Patil, Additional Commissioner, Authorised Representative for the Respondent.

CORAM:

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

FINAL ORDER NO. 85041-85042/2024

Date of Hearing: 08.01.2024
Date of Decision: 08.01.2024

PER: BENCH

None for the Appellant as has been the case on last several occasions.

2. Learned Authorised Representative produced a photo copy of a letter dated 27.06.2018 issued by Mr. Anuj Jain, Interim Resolution Professional (IRP) stated to have been appointed by the NCLT before whom a Corporate Insolvency Resolution Process has been initiated by the Appellant Company.

3. Para 4 of the said letter indicates that moratorium under Section 14 of IBC was granted by Hon'ble NCLT and Para 5 indicates that copy of admission order is filed but no such copy is attached to this letter except one annexure containing some case numbers filed in the letter pad of M/s. Videocon Industries Ltd.

4. This being facts on record and having regard to the fact that the IRP has not substituted himself under Rule 22 of CESTAT (Procedure) Rules 1982, and without any certified/authenticated or attested copy of the Moratorium Order granting stay of continuation of proceeding before other Tribunal is produced before us, we have got no option but to abate

the appeal under Rule 22 of CESTAT (Procedure) Rules, 1982 and we do so.

5. Copy of this order be communicated to the Interim Resolution Professional, Mr. Anuj Jain in the address mentioned in his aforesaid letter dated 27.06.2018 and a copy be marked to the Appellant Company in its registered address.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Kajal