CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Service Tax Appeal No. 86702 of 2018

[Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/630/17-18/71 dated 04.01.2018 passed by the Commissioner of Central Excise & GST (Appeals), Nagpur]

M/s Path Breaking Projects Ltd. ....Appellant
(Formely known as Ms Abhijeet Projects Ltd.)
(C/O Shri Manoj Kumar Jayaswal Official Liquidator)
Shivlok 801, B-Wing, J.P. Height,
Near RBI Office Coloy, Godwana Chowk,
Byramji Town, Jaripatka ,
Nagpur-440 014

VERSUS

Commissioner of Central Excise & Service Tax, Nagpur ......Respondent
Kendriya Utpad Shulk Bhavan,
Telengkhedi Road, Post Box No. 81,
Civil Lines, Nagpur-440 001

APPERANCE:

None for the Appellant.

Shri Piyush Barasu, Deputy Commissioner, Authorised Representative for the Respondent.

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. 85353/2024

Date of Hearing: 18.03.2024
Date of Decision: 18.03.2024

PER: DR. SUVENDU KUMAR PATI

None for the Appellant.

2. Notice sent to the official liquidator to get himself substituted is not being honoured. The official liquidator has filed photocopy of the order passed by the Hon'ble Bombay High Court not containing

any signature or seal of the Court but no substitution petition is filed also despite the fact, the official liquidator was directed to take over the assets and properties of the Company etc. after winding up process was initiated.

3. In view of Rule 22 of the CESTAT Procedural Rules, when the Company is no more in existence and official liquidator has taken over position of the same, it is required to file a substitution petition within 90 days of happening of such winding up proceedings, which is not yet being filed. Therefore, there is no option left but to abate the appeal under Rule 22 of the said rules and I do so.

4. The appeal is abated for want of substitution of the Appellant.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Kajal