

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH

Excise Appeal No. 882 of 2008

(Arising out of Order-in-Original No. 15-16/CEX/COMMR/2008 dated 28.02.2008 passed by the Commissioner of Central Excise, Customs & Service Tax, Aurangabad.)

M/s. Videocon Industries Ltd.

.....Appellant

**14 KM Stone, Chitegaon,
Taluka: Paithan,
Aurangabad - Paithan Road,
Aurangabad – 431 105**

VERSUS

**Commissioner of Central Excise &
Service Tax, Aurangabad**

.....Respondent

**Town Centre, N-5, CIDCO,
Aurangabad – 431 030**

APPEARANCE:

Shri Rajesh Ostwal, Advocate for the Appellant

Shri Hemant Kumar Tantia, Jt. 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. 86152/2024

Date of Hearing: 08.10.2024
Date of Decision: 08.10.2024

PER: BENCH

None for the Appellant.

2. Learned Counsel Mr. Rajesh Ostwal submits that they had already withdrawn their representation/Vakalatnama from this case, as company had gone into dissolution under NCLT and not in contact with them. Vide our order dated 10.10.2023, we have specifically directed the Appellant to file a certified copy of any stay order, if

any, passed by the NCLT, which was mentioned in their request letter dated 20.02.2023. More than one and half years have passed in the meantime but no such order is filed.

3. Taking note of the submission that the company is dissolved and order passed by the NCLT is acted upon, we split-up the appeal bearing Appeal No. E/882/2008 filed by the Assessee Company and abate the appeal under Rule, 22 of the CESTAT (Procedure) Rules, 1982.

4. Appellant-Department in appeal No. E/933/2008 is directed to substitute the Respondent Company accordingly in order to pursue its appeal further. In respect of appeal No. E/883/2008 Appellant be noticed through the concerned Commissioner for his appearance and in respect of appeal No. E/933/2008 Appellant-Department is may seek proper substitution.

5. List these appeals on 13.01.2025 for further order except appeal No. E/882/2008 which stands abated.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)