

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5**

EXCISE APPEAL NO. 86148 OF 2019

(Arising out of order in Appeal NO. MKK/386/RGD APP/2018 dated 19.12.2018 passed by the Commissioner of Central Tax, CE & ST, Raigarh (Appeals).

**SHREECHEM PHARMACEUTICALS P LTD
R-914/915 MIDC, RABALE, NAVI MUMBAI,
MAHARASHTRA.**

Appellant

Vs.

**COMMISSIONER CGST AND CENTRAL EXCISE,
BELAPUR
C.G.O. COMPLEX,
C.B.D. BELAPYUR,
NAVI MUMBAI-400614.**

Respondent

Appearance:

None for the

Shri A.K. Srivastava, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85765/2025

Date of Hearing : **30/04/2025**

Date of Decison : **30/04/2025**

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

2. A letter is received on 10.03.2025 from the Director of Appellant Company by the Registry in which a downloaded copy of an order passed by the NCLT on 12.08.2022 is annexed. Since it is not a certified copy , no action can be taken on the same and as we have noticed several notices of hearing were sent to the Appellant's Resolution Professionals for getting himself substituted against the appellant under Rule-22 of the CESTAT Procedure Rules, which has not been complied with.

3. Even the downloaded copy does not reveal as to if against this claim pending before this Tribunal, Respondent Department namely concerned Commissioner was noticed by the Appellant, while submitting Resolution plan or not.

4. Under the circumstance and having regard to the fact as no substitution has taken place within the stipulated period prescribed under Rule-22 , no intimation is available concerning knowledge of the Respondent regarding initiation of NCLT proceedings by the Appellant and no authenticated/certified copy is filed in respect of the order passed by the NCLT , this Bench has no option but to abate the appeal.

5. Hence the appeal is abated under Rule-22 of the CESTAT (Procedure) Rules, 1982.

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)