

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH
Court No.5**

Excise Miscellaneous Application (EH) No. 86306 of 2025

(On behalf of Respondent)

Excise Appeal No. 85745 of 2015

(Arising out of Order-in-Original No. PUN-EXCUS-004-COM-05-14-15 dated 30.12.2014 passed by the Commissioner of Central Excise, Pune-IV)

Innoventive Industries Ltd.

(Erstwhile Arihant Domestic Appliances Ltd.)

Gat No. 1261, Sanaswadi,

Dist. Pune 412 208.

Appellant

Vs.

Commissioner of C.E. & S.T., Pune-IV

41-1, ICE House, Sassoon Road,

Opp. Wadia College, Pune 411 001.

Respondent

Appearance:

Shri Saurabh Bachhawat, Advocate for the Appellant

Shri Ranjan Kumar, Assistant Commissioner, 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: 28.07.2025

Date of Decision: 28.07.2025

FINAL ORDER No. 86159/2025

PER: DR. SUVENDU KUMAR PATI

Advocate Mr. Saurabh Bachhawat files a letter of authority on behalf of one Mr. Trupalkumar J. Patel appointed as Official Liquidator by the NCLT. He says that he has taken over the charge of the company, for which there is no requirement of filing any substitution petition or intervention application. A legal person is always represented by its office bearer, whose name is also recommended as a legal representative to the company empowered to sue and to be sued on behalf of the company.

2. We, therefore, do not accept the submission that without an intervention application seeking substitution or impleadment of the Official Liquidator, appeal can continue and to his own submission, liquidation process was initiated in 2017 when the previous Official Liquidator was also appointed. As per Rule 22 of

CESTAT (Procedure) Rules, 1982, appeal should abate on the death of the appellant or if the company has become insolvent or is in the process of being wound up if no substitution petition is filed within 60 days of the occurrence of the event. As because there is no substitution petition available and learned counsel for the appellant refused to file such a petition, we have no option but to abate this appeal in its totality and we do so.

3. Appeal stands abated. Miscellaneous application is disposed of.

(Dictated in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

tvu