CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI
REGIONAL BENCH, COURT NO. 4

EXCISE APPEAL NO. 86563 OF 2015

(Arising out of Order-in-Appeal No. CD/313/RGD/2015 dated 02.03.2015 passed by the Commissioner, Central Excise (Appeals-II) Mumbai.

SHREE SAI KRIPA ISPAT PVT LTD
Village Dheku, Khopoli Pen Road, **Appellant**
Tal-Khalapur, Dist-Raigad-410 203.

Vs.

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX-RAIGAD **Respondent**
Plot No. 1, Sector-17,
Khandeshwar, Navi Mumbai-410 206.

Appearance:
None for the Appellant.
Shri X.P.M. Mascarenhas, Superintendent, Authorised Representative for the Respondent.

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

FINAL ORDER NO. A/85726/2026

Date of Hearing : 09.06.2026
Date of Decision: 09.06.2026

None for the appellant.

2. Ld. Authorised Representative is present.

3. As could be noticed from the order dated 23.12.2025, appellant was noticed but it did not reach its address. The appellant, as a company was found to be non-existent. At the instance, Ld. Authorised Representative, as appellant was stated to have gone to the National Company Law Tribunal, notice was also sent to the insolvency Resolution Professional Mr. Kiran Martin Golla but he is absent today.

4. In view of CESTAT Procedure Rule No. 22, in case of such insolvency, without substitution by the Successor in its place, the appeal shall abate after a period of sixty days. Hence, there is no other option left except to abate the appeal for non substitution of the successor in place of the insolvent appellant firm.

5. The appeal is abated under Rule 22 of the CESTAT Procedure Rules, 1982.

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

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