

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

C.E.A. No. 205 of 2010 (O&M)

Date of decision: 23.7.2016

M/s Surya Pharmaceuticals Limited

.. Appellant

VS

Commissioner of Central Excise

.. Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Harinder Singh Sidhu**

Present: Mr. Deepak Gupta, Advocate for
Mr. Jagmohan Bansal, Advocate, for the petitioner.
Mr. Saurabh Goel, Advocate, for the respondent.

Rajesh Bindal, J.

Challenge in the present appeal is to the order dated 16.2.2010 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi, vide which the claim of the appellant for refund was rejected.

At the time of hearing, it was pointed out that the appellant company has closed since long. Even the directors thereof are not in contact with the counsel. They have to pay huge amount to the financial institutions.

Considering the aforesaid facts, we do not deem it appropriate to go into the issue raised. However, in case the counsel is able to contact with any of the functionary in the appellant company, he shall be entitled to get the present appeal revived within a period of three months.

CEA No. 205 of 2010

-2-

The appeal is dismissed.

(Rajesh Bindal)
Judge

23.7.2016
vs

(Harinder Singh Sidhu)
Judge

Whether speaking/ reasoned
Whether Reportable

Yes/No
Yes/No