

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH AT HYDERABAD**

Division Bench  
Court – I

**Excise Appeal No. 30523 of 2018**

(Arising out of OIA No. GUN-EXCUS-000-APP-199-17-18 dt.14.02.2018 passed by CCT,  
Visakhapatnam-GST)

**Andhra Cements Limited**

Srinagar, Dachepalli, Guntur,  
AP – 522 414

**.....Appellant**

*VERSUS*

**Commissioner of Central Tax,  
Guntur – GST**

Kannavarithota, Guntur,  
AP – 522 004

**.....Respondent**

**Appearance**

Shri Ch. Sumanth, Advocate for the Appellant.  
Shri V.R. Pavan Kumar, AR for the Respondent.

**Coram:**

**HON'BLE MR. R. MURALIDHAR (JUDICIAL)**

**HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

**FINAL ORDER No. A/30030/2023**

**Date of Hearing: 06.04.2023**

**Date of Decision: 06.04.2023**

**[Order per: Bench]**

Learned advocate for the appellant submits that the matter had reached NCLT and an order was passed and resolution plan was also formed. He draws attention to Para 3.3.16, wherein it is specifically mentioned that all the claims by various Departments including Excise and Customs department shall stand extinguished by virtue of the order passed by NCLT approving the resolution plan.

Learned Authorized Representative has also gone through the documents submitted by the appellant.

Since the Resolution Plan has been approved, the present appeal filed by the appellant does not survive. The same is dismissed as infructuous.

(Dictated and pronounced in the Open Court)

**(R. MURALIDHAR)  
MEMBER (JUDICIAL)**

**(A.K. JYOTISHI)  
MEMBER (TECHNICAL)**