

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.II

Excise Appeal No.70301 of 2017

(Arising out of Order-In-Original No.28-COMMR-CEX-GZB-2016-17, dated - 24/01/2017, passed by Commissioner, CGST & Central Excise, Ghaziabad)

Commissioner, CGST & Central Excise, Ghaziabad

.....Appellant

(C.G.O. Complex-II, Kamla Nehru Nagar, Near Hapur Chungi,
Ghaziabad, Uttar Pradesh 201002)

VERSUS

Tata Steel Limited

....Respondent

(Formerly known as Bhushan Steel Limited)

(Plot No.23, Site-IV, Industrial Area, Sahibabad,
Ghaziabad, Uttar Pradesh 201005)

WITH

Excise CROSS Application No.70037 of 2021

In

Excise Appeal No.70224 of 2020

(Arising out of Order-In-Appeal No.GZB-EXCUS-OOO-APPL-MRT-277-278-2019-20, dated -18/12/2019 passed by Commissioner (Appeals) CGST & Central Excise, Meerut)

Commissioner, CGST & Central Excise, Ghaziabad

.....Appellant

(C.G.O. Complex-II, Kamla Nehru Nagar, Near Hapur Chungi,
Ghaziabad, Uttar Pradesh 201002)

VERSUS

Tata Steel Limited

....Respondent

(Formerly known as Bhushan Steel Limited)

(Plot No.23, Site-IV, Industrial Area, Sahibabad,
Ghaziabad, Uttar Pradesh 201005)

AND

Excise CROSS Application No.70034 of 2021

In

Excise Appeal No.70406 of 2020

(Arising out of Order-In-Appeal No.GZB-EXCUS-000-APPL-MRT-43-2020-21, dated -10/06/2020 passed by Commissioner (Appeals) CGST & Central Excise, Meerut)

Commissioner, CGST & Central Excise, Ghaziabad
.....Appellant
(C.G.O. Complex-II, Kamla Nehru Nagar, Near Hapur Chungi,
Ghaziabad, Uttar Pradesh 201002)

VERSUS

Tata Steel Limited **....Respondent**
(Formerly known as Bhushan Steel Limited)
(Plot No.23, Site-IV, Industrial Area, Sahibabad,
Ghaziabad, Uttar Pradesh 201005)

APPEARANCE:
Shri Santosh Kumar Authorized Representative for the Appellant
Shri Rajesh Chhibber, Advocate for the Respondent

CORAM: HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.-70781-70783/2025

DATE OF HEARING : 15.10.2025
DATE OF DECISION : 15.10.2025

PER BENCH:

These appeals are filed by the Revenue against the
Orders mentioned in the table below:-

Sr.No.	Appeal No.	Impugned Order No. & Date
1	E/70301/2017	Order-In-Original No.28-COMMR-CEX-GZB-2016-17, dated - 24/01/2017
2	E/70224/2020	Order-In-Appeal No.GZB-EXCUS-OOO-APPL-MRT-277-278-2019-20, dated -18/12/2019
3	E/70406/2020	Order-In-Appeal No.GZB-EXCUS-000-APPL-MRT-43-2020-21, dated - 10/06/2020

2.0 When the matter was called for hearing today, learned counsel for the Respondent submitted that the Respondent company underwent the Corporate Insolvency Resolution

Process (CIRP) in terms of Insolvency and Bankruptcy Code which culminated into approval of Resolution Plan by NCLT.

3.0 Rule 22 of CESTAT Procedure Rules, 1982 provide as under:-

RULE 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application. —

*Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or **in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be:***

Provided that every such application shall be made within a period of sixty days of the occurrence of the event:

Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

4.0 Taking note of the above, this appeal abates under Rule 22 of CESTAT Procedure Rules. Cross Applications also gets disposed of.

(Dictated & pronounced in open court)

**Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)**

**Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**