CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>ALLAHABAD</u>

REGIONAL BENCH - COURT NO.II
(E-Hearing)

Customs Appeal No.70227 of 2023

(Arising out of Order-in-Appeal No.32/PR.COMMR./NOIDA-CUS/2022-23 dated 16/03/2023 passed by Commissioner of Customs, Greater Noida)

M/s NCR Rail Infrastructure Ltd., ...Appellant
(Formerly Known as Arshiya Rail Infrastructure Ltd.,
Ibrahimpur, Junaidpur urf Moujpur,
Khurja Buandshahr-203131)

VERSUS

Commissioner of Customs, Greater Noida ....Respondent
(ICD Dadri, Concor Complex, Greater Noida-201311)

<u>APPEARANCE:</u>

Ms Khushboo Shah Rajani, Advocate for the Appellant
Shri Abhishek Mukharjee, Authorised Representative for the Respondent

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

FINAL ORDER NO.70359/2026

DATE OF HEARING : 10 September, 2026
DATE OF DECISION : 10 September, 2026

<u>SANJIV SRIVASTAVA:</u>

Learned Counsel appearing for the appellant submits that the appellant has completed the process of liquidation vide CP(IB) No.1079/MB/2022 dated 22.01.2026.

2.0 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.*

3.0 The appellant has been under liquidation as reported above vide CP(IB) No.1079/MB/2022 dated 22.01.2026. The National Company Law Tribunal (NCLT) has ordered for Liquidation of Appellant- Company. Thus, in terms of Rule 22 of CESTAT Procedure Rules, 1982 this appeal is abated.

4.0 The appeals thus abates under Rule 22 of CESTAT Procedure Rules.

(Dictated and pronounced in open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp