

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

REGIONAL BENCH - COURT No.-2

Customs Appeal No.20723 of 2017

(Arising out of Order-In-Original No.01/2017 dated 17/01/2017 passed by Commissioner of Customs, Mangalore)

M/s Dharti Dredging and Infrastructure Ltd.Appellant

1st Floor, Point of View Building,
BS Maktha, Begumpet,
Hyderabad, Telangana-16

VERSUS

Commissioner of Customs, Mangalore

....Respondent

New Customs House, Panambur,
Mangalore, Karnataka -575010

APPEARANCE:

Shri Hari Prasad M.S., Advocate for the Appellant

Shri Rajiv Kumar Agrawal, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO.20919/2023

DATE OF HEARING : 07.09.2023

DATE OF DECISION : 07.09.2023

PER: R. BHAGYA DEVI

This appeal is filed by M/s Dharti Dredging And Infrastructure Ltd. and is arising out of Order-In-Original No.01/2017 dated 17.01.2017 passed by the Commissioner of Customs, Mangalore.

2. Today when the matter came up for hearing, the learned Counsel appearing on behalf of the appellant submits that National Company Law Tribunal, Hyderabad Bench vide order dated 20.07.2023 has approved a resolution plan submitted by

consortium of Yogayatan Ports Private Limited and Dr. Rajendra Raja Bali Singh.

3. Based on the above order, he has requested for the appeal to be abated as per Rules 22 of the CESTAT (Procedure) Rules, 1982.

4. Based on the earlier decision of this Tribunal in the case of **Bhushan Power & Steel Ltd. V/s Commissioner of Central Excise, Kolkata-IV** reported in **(2023) 7 Centax 209 (Tri.-Cal)** we hold that the appeal filed by the appellant is abated and this Tribunal has become *functus officio* in the matters relating to this Appeal. Further it is also settled that the impugned Order-In-Original has got merged in the order of the NCLT approving the Resolution Plan. The Appeal stands abated as per Rule 22 of the CESTAT (Procedure) Rules, 1982 w.e.f. the date of approval of the Resolution Plan by the NCLT, i.e. 20.07.2023.

5. In view of the above, we dispose the appeal accordingly.

(Dictated and pronounced in open court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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