

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 3399 of 2012

[Arising out of Order-in-Appeal No. 194/2012 dated 10.08.2012 passed by the
Commissioner of Customs (Appeals), Cochin]

Commissioner of Customs, Cochin

Custom House Willingdon Island
Ernakulam, Kerala 682009

.....Appellant

VERSUS

Aspinwall Technologies Ltd

50/926/A1, AS Devankulangara
Edappally P O Cochin, Kerala

.....Respondent

APPEARANCE:

Present for the Appellant: Sh. Maneesh Akhoury, A.R.

Present for the Respondent: None

CORAM:

HON'BLE Dr. D. M. MISRA, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 21394/2023

DATE OF HEARING: 15.12.2023

DATE OF DECISION: 15.12.2023

PER D. M. MISRA

The Id. A.R. for the Revenue placed the copy of the order of the Hon'ble National Company Law Tribunal, Kochi Bench, Kerala dated 28th April, 2022, under which the Hon'ble Tribunal has approved the liquidation of the company. Since, the respondent's company has been liquidated in view of the

provisions of Rule 22 of the CESTAT (Procedure) Rules, 1982, the appeal abates.

(Dictated and pronounced in the open court)

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

RA_Saifi