

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20888 of 2016

(Arising out of Order-in-Original No. COC-CUSTM-000-COM-46-15-16
dated 14.03.2016 passed by the Commissioner of Customs, Cochin.)

M/s. Merchem Ltd.,
2nd Floor, Malankara Centre,
M.G.Road,
Cochin – 682 035.

Appellant(s)

VERSUS

The Commissioner of Customs,
Customs House,
Willingdon Island,
Cochin – 682 009.

Respondent(s)

APPEARANCE:

None for the Appellant

Shri Maneesh Akhouary, Asst. Commissioner (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 20248/2024

DATE OF HEARING: 05.04.2024

DATE OF DECISION: 05.04.2024

PER : DR. D.M. MISRA

The learned advocate for the appellant through email dated 03.04.2024 informed that Hon'ble NCLT on the application of the creditors passed a final order on 23.01.2019 under Section 30(6) of the Insolvency and Bankruptcy Code, 2016. The copy of the order of the Hon'ble NCLT forwarded by the advocate

is placed on record. In view of the order Hon'ble National Company Law Tribunal (NCLT) under Section 30(2) of IBC 2016, the appeal filed by the appellant of the company abates, as per Rule 22 of CESTAT (Procedure) Rules, 1982. Appeal abates.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Triveni