

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20268 of 2014

(Arising out of Order-in-Appeal No. 119/2013 dated 09.10.2013
passed by the Commissioner of Customs (Appeals), Cochin)

**M/s. Rubberwood India (P)
Limited,**

Rubber Board – RRDTTC Complex,
Manganam,
Kottayam – 686 018.

Appellant(s)

VERSUS

The Commissioner of Customs,

Customs House,
Cochin.

Respondent(s)

APPEARANCE:

Ms. Ashwini Nag, Advocate for the Appellant

Mr.K.A. Jathin, Deputy 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. 20906 /2024

DATE OF HEARING: 26.09.2024

DATE OF DECISION: 26.09.2024

PER : DR. D.M. MISRA

Learned AR for the Revenue places a copy of the order dated 15.12.2022 from National Company Law Tribunal, Kochi Bench whereunder proceedings under Insolvency and Bankruptcy Code, 2016 had been initiated and Interim Resolution Professional had been appointed. Learned advocate for the appellant does not dispute the said facts. Since the Interim Resolution Professional has been appointed and no application has been received to continue the proceedings before this Tribunal even though 2 ½ years passed, the appeal requires

to be abated. Consequently, appeal abates in view of the Rule 22 of the CESTAT (Procedure) Rules, 1982.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Raja...