

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, CHENNAI**

Customs Appeal No. 286/2009

(Arising out of Order in Original No. 646/2009 dated 25.5.2009 passed by the Commissioner of Customs, Airport and Air Cargo, Chennai)

Commissioner of Customs

(Seaport – Import)
Custom House, 60, Rajaji Salai
Chennai – 600 001.

Appellant

Vs.

M/s. Uplus Batteries P. Ltd.

No. 5, 3rd Floor, Lakshmi Complex
10th Cross Road, RMV Extension (Opp. CPR)
Bangalore -560 080.

Respondent

APPEARANCE:

Smt. O.M. Reena, Authorized Representative for the Appellant
None for the Respondent

CORAM

Hon'ble Shri M. Ajit Kumar, Member (Technical)

Hon'ble Shri Ajayan T.V., Member (Judicial)

FINAL ORDER NO.41632/2024

Date of Hearing : 18.12.2024

Date of Decision: 18.12.2024

Per M. Ajit Kumar,

This appeal is filed against Order in Original No. 646/2009 dated 25.5.2009 passed by the Commissioner of Customs, Airport and Air Cargo, Chennai.

2 None appeared for the respondent. However, Ld. Advocate Shri B.V. Kumar has filed a Memorandum dated 29.11.2024 on behalf of the respondent vide letter dated 29.11.2024 for being placed before the Bench. The letter also enclosed a notarized copy of the judgment of the Hon'ble High Court of Karnataka in the respondent's own case

in COP No. 230/2011 dated 01/07/2021 wherein the Hon'ble Court has allowed winding up of the respondent-company and has appointed Official Liquidator to take charge of the respondent-company and proceed further in accordance with law. Hence, the present appeal would not survive and the appeal would stand abated, in view of the decision of the Hon'ble Apex Court in the case of Ghanashyam Mishra and Sons Pvt. Ltd. Vs. Edelweiss Asset Reconstruction Company Ltd. & Ors. (Civil Appeal No.8129 of 2019) vide judgement dated 13.04.2021.

3. Respectfully, therefore following the above decision, we hold that the present appeal shall also stand abated. The appeal filed by the department is disposed of accordingly.

(Order dictated and pronounced in open Court)

Sd/-
(AJAYAN T.V.)
Member (Judicial)

Sd/-
(M. AJIT KUMAR)
Member (Technical)

Rex