

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

REGIONAL BENCH – COURT No. III

Customs Miscellaneous Application No.41048 of 2025

(on behalf of Appellant)

in

Customs Appeal No. 40668 of 2021

(Arising out of Order-in-Original No. 84527/2021, dated 25.05.2021 passed by Commissioner of Customs, Custom House, No.60, Rajaji Salai, Chennai 600 001)

M/s. Sindhu Cargo Services Pvt. Ltd.

48/39, Rajaji Salai
4th Floor, Wavoo Mansion
Chennai 600 001

...Appellant

Versus

Commissioner of Customs (Imports)

Custom House
NO.60, Rajaji Salai
Chennai 600 001

...Respondent

APPEARANCE:

For the Appellant : Shri S. Manikanda Prabhu, Advocate
For the Respondent : Shri Sanjay Kakkar, Authorised Representative

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No.40485/2026

DATE OF HEARING : 10.04.2026

DATE OF DECISION: 10.04.2026

Order :- Per Mr. Vasa Seshagiri Rao

Ld. Advocate representing the appellant has filed a miscellaneous application submitting that the appellant has been ordered to be liquidated in terms of the NCLT order dated 09.09.2022 which was enclosed. The Ld. Advocate has therefore prayed that the appeal be abated in terms of Rule 22

of the CESTAT Procedure. He also prayed for condoning the delay in filing the miscellaneous petition.

2. Ld. AR Shri Sanjay Kakkar represented the department.

3. The delay in filing the miscellaneous application is condoned. We find that M/s. Sindhu Cargo Services Pvt. Ltd. the appellant herein has preferred this appeal contesting the penalty of Rs.7,00,000/- imposed on the appellant vide Order in Original No.84527/2021, dated 25.05.2021. We find that the appellant has vide the miscellaneous application submitted that the appellant has been directed to be liquidated by the order dated 23.09.2025 of the NCLT, Bangalore Bench in IALIQ No.4/2025 C.P. (IB) No.71/BB/2023.

4. We also find that no application as per Rule 11 of the CESTAT Procedure Rule has been made by the official liquidator for continuance of the appeal. Hence the present appeal would not survive and the appeal would stand abated in view of the Hon'ble Apex Court decision in the case of *Ghanshyam Mishra [2021 (9) SCC 656]* and in accordance with Rule 22 of the CESTAT Procedure Rule 1982. Hence the appeal stands abated.

"95. In the result, we answer the questions framed by us as under:

(i) That once a resolution plan is duly approved by the Adjudicating Authority under subsection (1) of Section 31, the claims as provided in the resolution plan shall stand frozen and will be binding on the Corporate Debtor and its employees, members, creditors, including the Central Government, any State Government or any local authority, guarantors and other stakeholders. On the date of approval of resolution plan by the Adjudicating Authority, all such claims, which are not a part of resolution plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim, which is not part of the resolution plan;

(ii).....”

At this juncture, it is also expedient to refer to Rule 22 of the Customs, Excise, Service Tax Appellate Tribunal (Procedure) Rules, 1982 which reads as follows: -

"RULE 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application. – *Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be :*

Provided that every such application shall be made within a period of sixty days of the occurrence of the event :

Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit."

5. As such the appeal gets abated, as declared in the case of *Ghanshyam Mishra (Supra)*. Miscellaneous application stands disposed of.

(Order pronounced in open court)

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)