

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH AT HYDERABAD**

Division Bench  
Court – I

**Excise Appeal No. 3019 of 2012**

(Arising out of OIO No. 66/2012 C.Ex. (Commr) dt.23.07.2012 passed by Commissioner of  
Customs & Central Excise, Guntur)

**Commissioner of Central Tax,  
Guntur - GST**

Kannavarithota, Guntur,  
Andhra Pradesh – 522 004

**.....Appellant**

*VERSUS*

**Andhra Cements Ltd**

Durgapuram, Dachepalli,  
Guntur, AP – 522 414

**.....Respondent**

**Appearance**

Shri V. Srikant Rao, AR for the Appellant.

Shri Ch. Sumanth, Advocate for the Respondent.

**Coram:**

**HON'BLE MR. ANIL CHOUDHARY (JUDICIAL)**

**HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

**FINAL ORDER No. A/30331/2023**

**Date of Hearing: 16.10.2023**

**Date of Decision: 16.10.2023**

**[Order per: Bench]**

Learned advocate for the Respondent submits that the matter had reached NCLT and an order was passed and resolution plan was also approved. He draws attention to Para 3.3.16, wherein it is specifically mentioned that all the claims by various Departments including Excise and Customs department shall stand extinguished, by virtue of the Order passed by NCLT approving the resolution plan.

2. Learned Authorized Representative has also gone through the documents submitted by the Respondent.

3. Since the Resolution Plan has been approved, the present Appeal does not survive. The same is dismissed as infructuous.

(Dictated and pronounced in the Open Court)

**(ANIL CHOUDHARY)  
MEMBER (JUDICIAL)**

**(A.K. JYOTISHI)  
MEMBER (TECHNICAL)**