

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

REGIONAL BENCH - COURT NO. – I

Excise Appeal No. 26880 of 2013

(Arising out of **Order-in-Appeal** No.20/2013 (G) CE dated 05.04.2013 passed by
Commissioner of Central Excise, Customs & Service Tax (Appeals), Guntur)

Andhra Cements Ltd.,

Durga Cement Works,
Durgapuram, Dachepalli,
Andhra Pradesh – 522 414.

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APPELLANT

VERSUS

**Commissioner of Central Tax
Guntur**

P.B.No. 331, C.R.Building,
Kannavari Thota, Guntur,
Andhra Pradesh – 522 004.

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RESPONDENT

APPEARANCE:

Shri Ch. Sumanth, Advocate for the Appellant.

Shri K. Sreenivasa Reddy, AR for the Respondent.

**CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30192/2025

Date of Hearing:10.06.2025
Date of Decision:10.06.2025

[ORDER PER: A.K. JYOTISHI]

Learned Advocate for the appellant informs that the appellant had gone through the CIRP proceedings and the Resolution Plan has already been approved. He has also draw the attention to the Para 3.3.16 of the Order passed by the NCLT to the effect 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 AR is not disputing the fact of the case. He also submits that in terms of Rule 22 of CESTAT Procedure Rules 1992, since the company is now declared insolvent, the proceedings will abate.

3. In view of the above submissions, the present appeal does not survive.
Therefore, the same is dismissed as infructuous.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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