

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

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 2486 of 2012(Arising out of **Order-in-Original** No.09/2012-CE-Hyd-III-Adjn(Commr) dated 31.05.2012
passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad)**Vuppalamritha Magnetic**

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APPELLANT**Components Ltd.,**7013, Emerald House,
Sarojini Devi Road,
Secunderabad,
Telangana – 500 003.*VERSUS***Commissioner of Customs**

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RESPONDENT**Hyderabad – Customs**Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.**AND****Excise Appeal No. 2487 of 2012**(Arising out of **Order-in-Original** No.09/2012-CE-Hyd-III-Adjn(Commr) dated 31.05.2012
passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad)**Vuppalamritha Magnetic**

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APPELLANT**Components Ltd.,**7013, Emerald House,
Sarojini Devi Road,
Secunderabad,
Telangana – 500 003.*VERSUS***Commissioner of Central Tax**

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RESPONDENT**Secunderabad - GST**Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.**APPEARANCE:**

Ms. Bhargavi Shukla, Advocate for the Appellant.

Shri M. Anukathir Surya, AR for the Respondent.

CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)**HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)****FINAL ORDER No. A/30198-30199/2025**

Date of Hearing:12.06.2025

Date of Decision:12.06.2025

[ORDER PER: A.K. JYOTISHI]

Learned Advocate for the appellant informs that the appellant had gone through the CIRP proceedings and the Resolution Plan had already been approved. She draws the attention to the Order passed by the NCLT dated 20.02.2024 to the effect that appellant company is dissolved.

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 also since the company is now declared insolvent and dissolved, 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)