

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

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 31038 of 2016

(Arising out of **Order-in-Original** No.HYD-EXCUS-003-COM-045-16-17 dated 30.06.2016
passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad)

M/s Bheema Cements Ltd.,

Ramapuram, Mellacheruvu,
Nalgonda,
Telangana – 508 246.

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APPELLANT

VERSUS

**Pr. Commissioner of Central Tax
Rangareddy – GST**

H.NO. 1-98-7-43, VIP Hills,
Jaihind Enclave, Madhapur,
Tilak Road, Ramkoti,
Hyderabad,
Telangana – 500 081.

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RESPONDENT

APPEARANCE:

None for the Appellant.

Shri A. Rangadham, Authorised Representative for the Respondent.

**CORAM: HON'BLE Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30333/2025

Date of Hearing:01.09.2025

Date of Decision:01.09.2025

[ORDER PER: P.V. SUBBA RAO]

None for the appellant. Learned AR for the Revenue submits that the appellant has undergone CIRP proceedings and the NCLT, Hyderabad vide CP (IB) No. 97/7/HDB/2018 dated 11.02.2020 ordered closure of the company. The successor company has informed to him and they are not interested in pursuing the appeal. The appeal is accordingly abated under Rule 22 of Cestat Procedure Rules, 1982.

(Dictated and pronounced in open court)

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

**(ANGAD PRASAD)
MEMBER (JUDICIAL)**