CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT NO. – I

Excise Appeal No. 20096 of 2015

(Arising out of **Order-in-Appeal** No.34/2014-15(H-III)CE dated 05.11.2014 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

M/s Punj Lloyd Ltd. .. **APPELLANT**
95 Institutional Area, Sector 32,
Gulbarga, Harayana-122001

VERSUS

Commissioner Appeals .. **RESPONDENT**
Secunderabad-GST
Kendriya Shulk Bhavan,
LB Stadium Road, Basheerbag,
Hyderabad,
Telangana – 500 004.

APPEARANCE:
None for the Appellant.
Shri V. Srikant Rao, AR for the Respondent.

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

FINAL ORDER No. A/30347/2025

Date of Hearing:22.08.2025
Date of Decision:22.08.2025

[ORDER PER: A.K. JYOTISHI]

Learned AR informs that the appellants are already under liquidation and therefore the appeal filed by them is liable to be abated in terms of Rule 22 of CESTAT Procedural Rules 1982. He has submitted documents in support of that the company is under liquidation vide order dated 27.05.2022 in the matter of ICICI Bank Ltd., Vs Punj Lloyd.

2. Therefore, the appeal is abated in terms of the above said provision.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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