CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL HYDERABAD

Regional Bench - Court No. – I

Service Tax Appeal No. 31035 of 2016
(Arising out of Order-in-Original No.HYD-SVTAX-000-COM-061-16-17 dt.09.08.2016 passed by Commissioner of Service Tax, Hyderabad)

M/s IVRCL Infrastructure & Projects Ltd
MIHAR, #8-2-350/5/A/24/1B, Road # 2, Panchavati Colony, Banjara Hills, Hyderabad – 500 034 **......Appellant**

VERSUS

Commissioner of Service Tax
Hyderabad - ST
Kendriya Shulk Bhavan, LB Stadium Road, Basheerbagh, Hyderabad– 500 004 **……Respondent**

Appearance:-
None for the Appellant.
Shri K. Raji 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/30349/2025

Date of Hearing: 08.09.2025
Date of Decision: 08.09.2025

[Order per: A.K. JYOTISHI]

Nobody appeared on behalf of the appellant. However, one M/s Swamy Associates has informed that they are seeking fresh instructions from the liquidator and therefore, they are not in a position to appear for the hearing to argue the matter and therefore, seeking adjournment.

2. Learned AR, on the other hand, points out that after CIRP proceedings, where the resolution plan was not approved and therefore, the company has gone into liquidation vide Order dt.26.07.2019. Accordingly, the appeal would abate in terms of Rule 22 of CESTAT Procedure Rules, 1992.

3. We find that firstly, M/s Swamy Associates is not having mandate from the appellant, which has gone into liquidation or even from the liquidator to appear on their behalf. Secondly, we find that it is not in dispute that the appellant company is under liquidation. Therefore, we find that in view of

this factual position, the appeal will abate in terms of Rule 22 of CESTAT Procedure Rules, 1992.

4. Accordingly, the appeal is dismissed as abated.

(Dictated and pronounced in the Open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

Veda