CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 31079 of 2017

(Arising out of **Order-in-Original** No. HYD-SVTAX-000-COM-008-17-18 dated 29.04.2017 passed by Commissioner of Service Tax, Hyderabad)

M/s Vishwa Infrastructure and Services Ltd., .. **APPELLANT**
H.No. 1-11-256/c/24,
Plot No. 24, Gagan Vihar
Colony, Begumpet,
Hyderabad,
Telangana – 500 016.

VERSUS

Commissioner Of Central Tax Secunderabad – GST .. **RESPONDENT**
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbag, Hyderabad,
Telangana – 500 004.

APPEARANCE:

None for the Appellant.
Shri M. Anukathir Surya, Authorized Representative for the Respondent.

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

FINAL ORDER No. A/30417/2025

Date of Hearing: 13.10.2025
Date of Decision: 13.10.2025

[ORDER PER: ANGAD PRASAD]

Nobody appeared on behalf of the appellant. However, appellant has sent a letter submitting that the appellant had undergone CIRP procedure and the same was disposed by NCLT in C.P. (IB) No. 329/7/HDB/2018, IA No. 157/2021 vide Order dated 30.06.2021.

2. Learned AR appearing for the Revenue submits that in this case, the respondent has gone to CIRP proceedings and vide order dated 30.06.2021 NCLT has approved the Resolution Plan. Therefore, the appeal will abate in terms of Rule 22 of CESTAT Procedure Rules 1982.

2. Accordingly, the appeal is disposed of as abated in terms of Rule 22 of CESTAT Procedure Rules, 1982.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

jaya