

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

DIVISION BENCH - COURT NO. – I

Excise Appeal No. 30001 of 2018

(Arising out of Order-in-Appeal No.GUN-EXCUS-000-APP-100-17-18 dt.14.11.2017 passed by Commissioner of Customs & Central Tax (Appeals), Guntur)

M/s Samyu Glass Pvt Ltd., .. **APPELLANT**
Plot No. 11, APIIC Industrial Development Park,
Pulivendula, Kadapa Dist., AP – 516 390.

VERSUS

Commissioner of Central Tax .. **RESPONDENT**
Guntur – CGST
PB No.331, CR Building, Kannavarithota,
Guntur, Andhra Pradesh – 522 004

AND

Excise Appeal No. 30005 of 2018

(Arising out of Order-in-Appeal No.GUN-EXCUS-000-APP-100-17-18 dt.14.11.2017 passed by Commissioner of Customs & Central Tax (Appeals), Guntur)

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PB No.331, CR Building, Kannavarithota,
Guntur, Andhra Pradesh – 522 004

APPEARANCE:

None for the Appellant.
Shri V. Srikanth 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/30467-30468/2025

Date of Hearing:11.11.2025
Date of Decision:11.11.2025

[ORDER PER: A.K. JYOTISHI]

Nobody appeared on behalf of the appellants nor has any adjournment request been received by the Registry. Learned AR submits that the Advocate on record has already withdrawn his Vakalatnama. Advocate has withdrawn himself from these appeals and further he has also informed that the Company was under CIRP proceedings.

(2)

2. Learned AR informs that since the company has gone through the CIRP process and the Resolution Plan has been approved and even executed, the appeals will not survive and therefore the appeals are required to be dismissed as abated in terms of Rule 22 of CESTAT Procedure Rules, 1982.

3. In view of the same, we dispose of the appeals filed the appellants as abated in terms of the provisions under Rule 22 of CESTAT Procedure Rules, 1982. Registry is directed to send a copy of this Order to Tirupati GST Commissionerate instead of Guntur GST Commissionerate.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)