

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

Regional Bench - Court No. – I

**Service Tax Appeal No. 26866 of 2013**

(Arising out of Order-in-Original No.03/2013-ST-Hyd-III-Adjn (Commnr) dt.28.02.2013  
passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad-III)

**Aster Pvt Ltd**

Ankalapatur, Chillakur Mandal, Sri Potti Sriramulu  
Nellore, Andhra Pradesh – 524 412

.....Appellant

*VERSUS*

**Commissioner of Central Tax  
Rangareddy - GST**

H.No.1-98-7-43, VIP Hills, Jaihind Enclave,  
Madhapur, Hyderabad – 500 081

.....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/30514/2025**

Date of Hearing: 20.11.2025

Date of Decision: 20.11.2025

**[Order per: A.K. JYOTISHI]**

Nobody appeared on behalf of the appellant. However, learned AR submits that in this case, the appellant company had undergone CIRP proceedings and the NCLT has finally ordered for liquidation of the company. Therefore, since the company has been liquidated, the appeal will not sustain in terms of Rule 22 of the CESTAT Procedure Rules and the same would abate.

2. Therefore, in view of the submission, the present appeal shall abate in terms of Rule 22 of the CESTAT Procedure Rules.

3. Appeal disposed of as abated.

(Dictated and pronounced in the Open Court)

**(A.K. JYOTISHI)  
MEMBER (TECHNICAL)**

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