

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

Regional Bench - Court No. – I

Service Tax Appeal No. 30344 of 2018

(Arising out of Order-in-Original No.VP-EXCUS-001-COM-018-17-18 dt.28.12.2017 passed by Pr. Commissioner of Customs & Central Tax, Visakhapatnam)

Prathyusha Resources & Infra Pvt Ltd

Prathyusha House, No.25-40-12, Gangulavari Street,
Visakhapatnam, AP – 530 001

.....Appellant

VERSUS

Commissioner of Central Tax

Visakhapatnam - GST

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

Appearance:-

None for the Appellant.

Shri M. Anukathir Surya, AR for the Respondent.

**Coram: HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30520/2025

Date of Hearing: 26.11.2025

Date of Decision: 26.11.2025

[Order per: ANGAD PRASAD]

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)**