

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

Regional Bench - Court No. – I

Excise Appeal No. 25616 of 2013

(Arising out of Order-in-Original No.113/2012-C.Ex (Commr) dt.26.12.2012 passed by
Commissioner of Customs & Central Excise, Guntur)

**Commissioner of Central Excise &
Service Tax, Guntur**

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

.....Appellant

VERSUS

The Jeypore Sugar Company Ltd

Distillery Unit, Jangareddigudem,
W.G. Dist., Andhra Pradesh – 534 447

.....Respondent

Appearance:-

Shri V. Srikanth Rao, AR for the Appellant.

None for the Respondent.

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

FINAL ORDER No. A/30543/2025

Date of Hearing: 04.12.2025

Date of Decision: 04.12.2025

[Order per: ANGAD PRASAD]

Nobody appeared on behalf of the respondent. Learned AR submits that the respondent company is now under liquidation and a liquidator has been appointed as per the approval granted by NCLT. He further submits that earlier appeal filed by the respondent i.e., Appeal Nos. E/160/2012, E/25236/2013 & E/25471/2013 were abated under Rule 22 of CESTAT (Procedure) Rules, 1982 by Final Order dt.16.05.2025.

2. In view of the above, this appeal is liable to be abated in terms of Rule 22 of CESTAT (Procedure) Rules, 1982.

3. Accordingly, the appeal is disposed of as abated.

(Dictated and pronounced in the Open Court)

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

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