

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

REGIONAL BENCH - COURT NO. - I

Excise Appeal No. 30149 of 2017

(Arising out of **Order-in-Original** No.VSP-EXCUS-001-COM-16-16-17 dated 27.10.2016
passed by Commissioner of Customs, Central Excise & Service Tax, Visakhapatnam)

**Commissioner of Central Excise
And Service Tax
Visakhapatnam - I** .. **APPELLANT**
Port Area,
Visakhapatnam,
Andhra Pradesh - 530 035.

VERSUS

**M/s Impex Metals and Ferro
Alloys Ltd.,** .. **RESPONDENT**
A P I I C,
Industries Growth Centre,
Bobbili, Vizianagaram,
Andhra Pradesh - 535 558.

AND

Excise Appeal No. 30180 of 2017

(Arising out of **Order-in-Original** No.VSP-EXCUS-001-COM-016-16-17 dated 27.10.2016
passed by Commissioner of Customs, Central Excise & Service Tax, Visakhapatnam)

**M/s Impex Metals And Ferro
Alloys Ltd.,** .. **APPELLANT**
A P I I C,
Industries Growth Centre,
Bobbili, Vizianagaram,
Andhra Pradesh - 535 558.

VERSUS

**Commissioner of Central Excise
And Service Tax
Visakhapatnam - I** .. **RESPONDENT**
Port Area,
Visakhapatnam,
Andhra Pradesh - 530 035.

APPEARANCE:

Shri G. Prabhakara Sastry, Advocate for the Assessee.
Shri B. Sangameshwar Rao, Authorized Representative for the Department.

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

FINAL ORDER No. A/30572-30573/2025

Date of Hearing: 10.12.2025
Date of Decision: 10.12.2025

[ORDER PER: A.K. JYOTISHI]

Learned Counsel for the assessee and Learned AR, both submit that in these appeals, the matter has gone to the NCLT and NCLT after CIRP

Proceedings, has ordered for that appellant company be liquidated as a going concern vide Order dated 12.02.2019.

2. Since, the appellant company has been liquidated, these appeals will be abated as provided under the Rule 22 of CESTAT Procedural Rules 1982. Accordingly, the appeals are abated under the Rule 22 of CESTAT Procedural Rules 1982.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)