

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

REGIONAL BENCH - COURT NO. - I

Customs Appeal No. 23128 of 2014

(Arising out of **Order-in-Original** No.GUN-EXCUS-000-COM-021-14-15-CUS dated
30.05.2014 passed by Commissioner of Central Excise, Customs & Service Tax, Guntur)

M/s Ilc Industries Ltd., .. **APPELLANT**
D6/7, Near Industrial Estate,
Dam Road, Hospet
Karnataka - 583 203.

VERSUS

Commissioner of Customs .. **RESPONDENT**
Vijayawada
D.NO.55-17-3,
2nd Floor,
C-14, Road No. 2,
Industrial Estate,
Vijayawada,
Andhra Pradesh - 520 007.

APPEARANCE:

Shri M.S. Nagaraja, Advocate for the Appellant.
Shri V.R. Pavan Kumar, Authorized Representative for the Respondent.

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

FINAL ORDER No. A/30574/2025

Date of Hearing: 10.12.2025
Date of Decision: 10.12.2025

[ORDER PER: ANGAD PRASAD]

Learned Counsel for the appellant submitted documents of NCLT proceedings before Hon'ble National Company Law Tribunal, Bangalore Bench vide Order dated 13.01.2020 has approved the Resolution Plan dated 13.12.2019 submitted by M/s Karatagi Refineries Pvt Ltd., (Resolution Applicant) as approved by the Committee of Creditors.

2. Learned AR informs that since the company has gone through the CIRP process and the Resolution Plan has been approved, the appeal 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 above facts and submissions, the appeal is abated under Rule 22 of CESTAT Procedure Rules, 1982.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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