

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

REGIONAL BENCH - COURT NO. - I

Customs Appeal No. 30703 of 2018

(Arising out of **Order-in-Original** No.VIZ-CUSTM-000-COM-09-17-18 dated 28.02.2018
passed by Pr. Commissioner of Customs, Visakhapatnam)

M/s Bhushan Steel Ltd.,

Bhushan Centre,
Hyatt Regency Complex,
Bhikaji Cama Place,
New Delhi,
Delhi - 110 066.

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APPELLANT

VERSUS

**Commissioner of Central Tax
Visakhapatnam - GST**

GST Commissionerate,
Port Area,
Visakhapatnam,
Andhra Pradesh - 530 035.

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RESPONDENT

APPEARANCE:

Written request, for the Appellant.

Shri A. Rangadham, 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/30576/2025

Date of Hearing: 10.12.2025

Date of Decision: 10.12.2025

[ORDER PER: ANGAD PRASAD]

Nobody appeared on behalf of the appellant. However, appellant has sent a letter submitting that the appellant had undergone CIRP procedure and the same was disposed by NCLT in C.P. (IB) No. 201(PB)/2017 vide Order dated 15.05.2018.

2. Learned AR appearing for the Revenue submits that in this case, the respondent has gone to CIRP proceedings and vide order dated 15.05.2018 NCLT has approved the Resolution Plan. Therefore, the appeal will abate in terms of Rule 22 of CESTAT Procedure Rules 1982.

2. Accordingly, the appeal is disposed of as abated in terms of 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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