

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

Division Bench – Court No. – I

Customs Appeal No. 30542 of 2019

(Arising out of Order-in-Original No.VJD-CUSTM-PRV-COM-03-19-20 dt.10.07.2019 passed by Pr. Commissioner of Customs, (Preventive), Vijayawada)

**Pr. Commissioner of Customs
Vijayawada**

D.No.55-1-3, 2nd Floor, C-14, Road No.2,
Industrial Estate, Vijayawada, AP – 520 007

.....Appellant

VERSUS

Sembmarine Kakinada Ltd

OSV Complex, 1st Floor, Water Port,
Kakinada, Andhra Pradesh – 530 005

.....Respondent

Appearance

Shri A. Rangadham, 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/30583/2025

Date of Hearing: 16.12.2025

Date of Decision: 16.12.2025

[Order per: ANGAD PRASAD]

Nobody appeared on behalf of the Respondent nor has any adjournment request been received. However, Learned AR for the department submits that the respondent company has undergone CIRP Proceedings and the Resolution Plan has been approved by the NCLT, vide Order dt.23.09.2019.

2. Since the appellant company has undergone CIRP proceedings and the Resolution Plan has been approved by the NCLT, therefore, this appeal is liable to be abated in terms of Rule 22 of CESTAT (Procedure) Rules, 1982.

3. Accordingly, Appeal is disposed of as abated.

(Dictated and pronounced in the Open Court)

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

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