

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

REGIONAL BENCH - COURT NO. – I

Excise Appeal No. 22295 of 2014

(Arising out of **Order-in-Original** No.HYD-EXCUS-003-COM-02-14-15 dated 09.04.2014
passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad)

M/s Ballarpur Industries Ltd.,

Kamalapuram Unit,
Mangapeta Mandal,
Warangal,
Telangana – 506 172.

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APPELLANT

VERSUS

**Commissioner of Central Tax
Secunderabad - GST**

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbag,
Hyderabad,
Telangana – 500 004.

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RESPONDENT

APPEARANCE:

Ms. Adithi Reddy, Advocate for the Appellant.

Shri B. Subhas Chandra Bose & Shri J. Rajanish, Authorized Representatives for the
Respondent.

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

FINAL ORDER No. A/30286/2026

Date of Hearing: 12.05.2026

Date of Decision: 12.05.2026

[ORDER PER: ANGAD PRASAD]

Learned Counsel for the appellant submitted copy of order in NCLT proceedings before Hon'ble National Company Law Tribunal, Mumbai Bench vide Order dated 31.03.2023 has approved the Resolution Plan submitted by M/s Finquest Financial Solutions 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 appeal is 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 the open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)