

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

Regional Bench - Court No. – I

Excise Appeal No. 30084 of 2019

(Arising out of Order-in-Appeal No. VJD-CUSTM-PRV-APF-051-18-19 dt.31.07.2018 passed by Commissioner of Customs & Central Tax (Appeals), Guntur)

**M/s Dharti Dredging and
Infrastructure Ltd**

6-3-1113/2, DDIL Bhavan, BS Maktha,
Begumpet, Hyderabad – 500 016

.....Appellant

VERSUS

**Commissioner of Central Tax
Visakhapatnam - CGST**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

Appearance:-

Shri Narendra Dave, Advocate for the appellant.

Shri V.R. Pavan Kumar, AR for the Respondent.

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

FINAL ORDER No. A/30313/2026

Date of Hearing: 08.06.2026

Date of Decision: 08.06.2026

[Order per: ANGAD PRASAD]

Learned Counsel for the appellant informs that the Company has gone under CIRP proceeding and Consortium of Yogayatan Ports Pvt Ltd has acquired the appellant company in terms of the Resolution Plan approved by the NCLT, vide its order dated 20.07.2023. Therefore, appeal will abate as per Rule 22 of CESTAT Procedure Rules, 1982.

2. Learned AR submits that in terms of the judgment of the Hon'ble Supreme Court in the case of Ghansashyam Mishra and Sons Pvt Ltd Vs Edelweiss Asset Reconstruction Company Ltd and Ors [Manu/SC/0273/2021], the new company is to start on a clean chit.

(2)

Therefore, appeal will abate as per 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)

Veda