

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

REGIONAL BENCH - COURT NO. – I

Miscellaneous Application No. ST/EH/30049/2026

ST/MISC/30056/2026

Service Tax Appeal No. 30227 of 2021

(Arising out of **Order-in-Appeal** No.HYD-EXCUS-SC-AP2-0125-18-19 ST dated 26.03.2019
passed by Commissioner of Central Excise (Appeals-II), Hyderabad)

M/s Viceroy Hotels Ltd.,

1-3-1036/1,
Kavadiguda,
Hyderabad,
Telangana – 500 080.

..

APPELLANT

VERSUS

**Commissioner of Central Tax
Secunderabad - GST**

Hyderabad,
Telangana – 500 004.

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RESPONDENT

APPEARANCE:

Shri C.S. Srinivas, Consultant for the Appellant.

Shri V. Srikanth Rao, Authorized Representative for the Respondent.

CORAM: HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)

HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30361/2026

Date of Hearing: 09.07.2026

Date of Decision: 09.07.2026

[ORDER PER: ANGAD PRASAD]

Learned Counsel for the appellant has filed application for Early Hearing on the ground the appellant company was admitted into Corporate Insolvency Resolution Process (CIRP) vide order dated 12.03.2018 passed by the National Company Law Tribunal (NCLT), Hyderabad in CP(IB) No. 219/7/HDB/2017. Though a plan was initially rejected by the NCLT on 09.06.2023, the said rejection was set aside by the Hon'ble NCLAT by order dated 06.10.2023, approving the Resolution Plan in toto. Consequential orders were passed by the NCLT on 12.10.2023, disposing of all pending applications as infructuous. In view of the orders of the NCLT, the demand under challenge in the present appeal stands extinguished.

2. Learned Counsel for the appellant has filed a miscellaneous application on the ground the appellant company has undergone CIRP Proceedings and the Resolution Plan has already been approved by the NCLT, vide Order dated 12.10.2023, the appeal may be abated.

3. 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.

4. Accordingly, Appeal is disposed of as abated.

(Dictated and pronounced in the open court)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)