CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD
REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 20076 of 2015
(Arising out of **Order-in-Original** No.HYD-EXCUS-003-COM-31-14-15 dated 13.10.2014 passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad)

M/s Aster Pvt Ltd., .. **APPELLANT**
Sy No. 142 to 143,
Tallisingaram Village,
Choutuppal Mandal,
Nalgonda,
Telangana – 508 252.

VERSUS

Commissioner of Central Excise and Service Tax Hyderabad – III .. **RESPONDENT**
Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbagh,
Hyderabad,
Telangana – 500 004.

APPEARANCE:
Ms. Hasmithaa Reddy, Advocate for the Appellant.
Shri Dr. T.V. Rajesh, 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/30426/2026

Date of Hearing: 27.07.2026
Date of Decision: 27.07.2026

[ORDER PER: ANGAD PRASAD]

Learned Advocate for the appellant informs that the Company had undergone CIRP proceedings and subsequently the company was put under liquidation and the said process is going on.

2. Learned AR for the Department informs that the appellant had gone through the CIRP proceedings and the liquidation had already been approved by the NCLT. He draws the attention to the Order passed by the NCLT dated 14.07.2025 to the effect that appellant company is dissolved.

3. Learned AR is not disputing the fact of the case. He also submits that in terms of Rule 22 of CESTAT Procedure Rules 1982, since the company is now declared insolvent and dissolved, the proceedings will abate.

4. In view of the above submissions, the present appeal does not survive. Therefore, the appeal is 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)

Shririsha