

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. 5

E-HEARING

**Customs Miscellaneous Application No. 85077 of 2026
And
Customs Miscellaneous Application No. 85701 of 2026
And
Customs Miscellaneous Application No. 85704 of 2026
In
Customs Appeal No. 85616 of 2014**

(Arising out of Order-in-Appeal No. 103/MAK(103)COMMR/RGD/13-14 dated 19.11.2013 passed by Commissioner of Central Excise, Raigad)

Commissioner of CGST & Central Excise, Raigad Appellant

4th Floor, Kendriya Utpad Sulk Bhawan,
Plot-01, Sec.17, Khandeshwar,
Raigad – 410 206.

Versus

M/s. Patanjali Foods Ltd.

.... Respondent

Patalganga, Savroli – Kharpada Road,
Isambe, Taluka Khopoli,
Dist Raigad – 410 202.

WITH

**Customs Miscellaneous Application No. 85702 of 2026
And
Customs Miscellaneous Application No. 85703 of 2026
In
Customs Appeal No. 85919 of 2017**

(Arising out of Order-in-Appeal No. 37/NVK/COMMR/RGD/2016-17 dated 30.12.2026 passed by Commissioner of Central Excise, Raigad Commissionerate)

Commissioner of CGST & Central Excise, Raigad Appellant

4th Floor, Kendriya Utpad Sulk Bhawan,
Plot-01, Sec.17, Khandeshwar,
Raigad – 410 206.

Versus

M/s. Patanjali Foods Ltd.

.... Respondent

Patalganga, Savroli – Kharpada Road,
Isambe, Taluka Khopoli,
Dist Raigad – 410 202.

APPEARANCE:

Shri Jitesh Kumar Jain, Authorized Representative for the Appellants

Shri Rajesh Rawal, Advocate for the Respondents

CORAM:

**HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. A/85637-85638/2026

Date of Hearing: 30.04.2026

Date of Decision: 30.04.2026

Per: AJAY SHARMA

Customs Misc. Application No. 85077, 85704 & 85703 of 2026

These applications have been filed by the appellant for change of name of the appellant from 'Commissioner of CGST & Central Excise, Raigad' to 'Commissioner of Customs (Preventive), Mumbai'. In view of the facts mentioned in the said application, the same is allowed and Registry is directed to carry out necessary changes in the appeal records.

Customs Misc. Application No. 85701 & 85702 of 2026

2. Now, we take up the applications for withdrawal of appeals. The Revenue seeks withdrawal of appeals on the ground that the assessee has approached the National Company Law Tribunal (NCLT) and NCLT has approved the resolution plan vide its Order dated 15.12.2016.

3. In view of the above submissions, the miscellaneous applications are allowed and the appeals are accordingly dismissed as withdrawn.

(Dictated and pronounced in open court)

(Ajay Sharma)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)