

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

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 87020 of 2025
(on behalf of appellant)

In

Customs Appeal No. 89399 of 2018

(Arising out of Order-in-Appeal No.01/KVSS(01)/ADG-ADJ/DRI, MUM/18-19 dated 10.04.2018 passed by the Additional Director General, DRI, Mumbai)

**M/s Leo Meridian Infrastructure Projects
and Hotels Ltd.**

.... Appellant

H.No. 6-3-886, Somajiguda Circle,
Rajbhavan Road, Hyderabad

Versus

Commissioner of Customs (Adjn.), Mumbai

.... Respondent

New Custom House, Ballard Estate,
Mumbai – 400 001

APPEARANCE:

Shri Y. Sreenivasa Reddy, Advocate for the Appellant

Shri Deepak Sharma, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85770/2026

Date of Hearing: 11.06.2026

Date of Decision: 11.06.2026

PER: S.K. MOHANTY

Heard both sides.

2. Applicant has filed this miscellaneous application praying for abatement of the appeal in terms of Rule 22 of the CESTAT (Procedures) Rules, 1982. It has been stated in the miscellaneous application that the liability including the government dues (customs duty) has been extinguished as per the order dated 25.02.2025 passed by the learned National Company Law Tribunal (NCLT), Hyderabad Bench.

3. Considering the fact that the customs duty liability has been crystalized as per the order dated 25.02.2025 by the learned NCLT, we are of the view that the appeal cannot be proceeded with for hearing on merits. Therefore, in terms of Rule 22 *ibid* the appeal filed by the appellant stands abated.

4. Miscellaneous application is disposed of.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha