

**CENTRAL EXCISE APPEALS NO: 50 of 2010**

The Commissioner Of Central Excise ...Appellant

Vs.

M/s Andhra Cements Ltd ...Respondent

CORAM:- HON'BLE MRS JUSTICE LISA GILL

HON'BLE SRI JUSTICE NINALA JAYASURYA

DATE:- 24th APRIL 2026

Present:- Mr. Y.N. Vivekananda, Senior Standing Counsel for
CECS, for appellant.

Mr. C.V. Narasimham, Advocate for respondent.

LISA GILL,J.

1. This appeal has been filed for setting aside order dated 19.02.2009 passed by learned Customs Excise and Service Tax Appellate Tribunal, South Zonal Bench, Bangalore, whereby two appeals filed by SSC were allowed and thereby, interest and penalty as directed in the Orders-in-Original were set aside.

2. Learned counsel for respondent, at the outset, submits that this appeal is rendered infructuous in view of order dated 16.02.2023 passed by National Company law Tribunal,

Amaravati Bench at Mangalgiri (for brevity "NCLT, Mangalgiri"). Corporate Insolvency Resolution Process (for brevity "CIRP") was initiated against SSC and resolution plan was approved on 16.02.2023, wherein it was held as under:

"(i). The Resolution Plan annexed to the Application is hereby approved. It shall become effective from this date and shall form part of this order. It shall be binding on the Corporate Debtor, its employees, members, creditors, including the Central Government, Income Tax Department any State Government Or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force is due guarantors and other stakeholders involved in the Resolution Plan."

3. Learned counsel for appellant on instructions submits that this appeal indeed rendered infructuous in view of the said order dated 16.02.2023.
4. Appeal is accordingly disposed of as infructuous with questions of law, if any, as may be involved, being kept open for decision in appropriate proceeding. No order as to costs.
5. Pending applications, if any, are disposed of accordingly.

(LISA GILL)
JUDGE

(NINALA JAYASURYA)
JUDGE

Date: 24.04.2026
ANS

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HON'BLE MRS JUSTICE LISA GILL
HON'BLE SRI JUSTICE NINALA JAYASURYA

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