

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

**Service Tax Appeal No. 76524 of 2019**

Arising out of Order-in-Appeal No.01/S.Tax-II/KOL/2019 Dated 11.01.2019 Passed by  
Commissioner of CGST & CX, (Appeal-I), Kolkata.

**M/s. Fusion Financier**

(8/38, Fern Road, Kolkata-700019)

**Appellant**

*VERSUS*

**Commr. of CGST & CX, Kolkata South Commissionerate**

(180, Shantipally, Rajdanga Main Road, Kolkata-700107)

**Respondent**

**APPEARANCE :**

Shri Tarun Chatterjee, Advocate for the Appellant

Shri S. Mukopadhyay, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**FINAL ORDER NO...75110/2023**

Date of Hearing : 23 February 2023

Date of Decision : 23 February 2023

**ORDER**

When the case came up for hearing, the Ld. Advocate appearing on behalf of the Appellant submits that the Appellant who is the proprietrix of the Appellant firm, had died during the pendency of the Appeal. He submits a copy of the Death Certificate dated 11/06/2021 which states that her date of death as 11/05/2021.

2. In terms of Rule 22 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, when the Appellant dies during the pendency of the Appeal, the Appeal shall abate. Accordingly, the present Appeal stands abated.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)**

**Member (Judicial)**