

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

SERVICE TAX APPEAL NO. 11696 of 2013

[ST/ROA/10380/2023]

(Arising out of OIA-PJ/538/VDR-II/2012-13 dated 11/03/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-VADODARA-II)

RADHIKA CONSTRUCTION

Near Yuvraj Hotel, Front Of Marketing Yard,
Halol, Panchmahals, Gujarat.

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE,
CUSTOMS (ADJUDICATION)-VADODARA-II**

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023.

Respondent

Appearance:

Present for the Appellant : Shri D R Bhatt, Chartered Accountant

Present for the Respondent: Shri Rajesh R Kurup, Superintendent (AR)

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)

HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

Date of Hearing/Decision : **11/01/2024**

FINAL ORDER No. 10180/2024

RAMESH NAIR

This is an application for restoration of appeal which was dismissed by this Tribunal vide order dated 06.07.2023 for non-appearance of the appellant.

2. Shri D R Bhatt learned Chartered Accountant appearing on behalf of the appellant by authorization of the wife of the appellant submits that since the appellant had expired on 10.11.2018 and his wife was not staying at the address given in the appeal, communication could not be made. Therefore, appearance was not made by anyone. He has submitted that the appeal be restored and disposed as abated since the appellant has expired.

3. Considering the submission made by the learned Chartered Accountant, the appeal is restored in its original number and the same is taken up for

disposal. Since, the appellant being proprietorship concerned and proprietor Shri Ratansingh Bhupatsingh Rathod expired on 10.11.2018, this appeal is disposed as abated in terms of Rule 22 of CESTAT procedure Rule, 1982.

(Dictated and pronounced in the open Court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(C. L. MAHAR)
MEMBER (TECHNICAL)

Arpita