

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 12143 of 2018-DB

[Arising out of Order-in-Original/Appeal No CCESA-SRT-APPEALS-PS-608-2017-18 dated 05.02.2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

Pearl Travels

Sai Krupa, N H No. 8, Killa Pardi,
VALSAD
GUJARAT

.... Appellant

VERSUS

Commissioner of Central Excise & ST, Surat-i

New Building, Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat -395001

.... Respondent

APPEARANCE :

None for the Appellant

Shri Anand Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING/ DECISION: 24.06.2024

FINAL ORDER NO. 11418/2024

SOMESH ARORA :

Shri Anand Kumar, learned AR for the Revenue has submitted a report received from Surat Commissionerate confirming that Shri Darayus Pardiwala, the sole proprietor of M/s. Pearl Travels has expired on 07.02.2022 as per death certificate dated 23.02.2022, issued by Registrar (Birth & Death), Vapi INA (INA), Valsad.

2. Accordingly, the appeal disposed of as abated.

(Dictated and pronounced in the open court)

**(Somesh Arora)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**

KL