CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70405 of 2019

(Arising out of Order-in-Appeal No.576-ST/APPL/LKO/2018 dated 27/11/2018 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

Shri Chandra Kumar Jain, ...Appellant

(Moh. Chowki Gate, 211, JK Nagar, Bibhav Nagar, Firozabad)

VERSUS

Commissioner of Central Excise &

Service Tax, Agra ....Respondent

(113/4, SANJAY PLACE, AGRA)

APPEARANCE:

Ms Stuti Saggi, Advocate for the Appellant
Shri Sandeep Pandey, Authorised Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.70236/2023

DATE OF HEARING : 07 December, 2023
DATE OF DECISION : 07 December, 2023

P.K. CHOUDHARY:

Learned Advocate appearing for the Appellant submits that the Appellant Shri Chandra Kumar Jain died on 24.03.2020 and submitted copy of death certificate dated 26.06.2020.

2. We find that Rule 22 of CESTAT Procedure Rules, 1982 reads as follows:-

"RULE 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application. *— Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the* *case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be :*

***Provided** that every such application shall be made within a period of sixty days of the occurrence of the event:*

***Provided** further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit."*

3. Learned Authorised Representative appearing for the revenue has no objection, if appeal abates.

4. In view of the above, present appeal is disposed of as abated.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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