CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70836 of 2018

(Arising out of Order-in-Appeal No.204-ST/APPL/LKO/2018 dated 12.03.2018 passed by Commissioner (Appeals) Customs, GST & Central Excise, Lucknow)

Shri Ashish Kumar Agarwal, **.....Appellant**
(Prop. M/s Advance Computer Service,
419/325, New Mumfordganj, Allahabad-211002)

VERSUS

Commissioner of CGST &
Central Excise, Allahabad **....Respondent**
(38, M.G. Marg, Civil Lines, Allahabad)

APPEARANCE:

Ms. Vanashri Dubey, Advocate for the Appellant
Shri Santosh Kumar, Authorized Representative for the Respondent

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

FINAL ORDER NO.- 70442/2024

DATE OF HEARING : 23 July, 2024
DATE OF DECISION : 23 July, 2024

P. K. CHOUDHARY:

The learned Advocate appearing on behalf of the Appellant submits that the Appellant Shri Ashish Kumar Agarwal, Proprietor of M/s Advance Computer Service, died on 02.01.2019 copy of the death certificate is enclosed. She further submits that the proprietary concerns registration has also been cancelled in the month of May, 2019 copy of Form GST REG-02 is enclosed.

2. We take note of the above and Rule 22 of CESTAT Procedure Rules, 1982 reproduced below:-

> ***"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. In view of the above submissions the appeal is disposed of as abated in terms of Rule 22 of the CESTAT Procedure Rules, 1982.

(Dictated and pronounced in open court)

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

LKS