CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHANDIGARH</u>

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61309 of 2018

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-93-18-19 dated - 15.05.2018 passed by the Commissioner (Appeals), CGST, Chandigarh]

M/s Gulzar Constructions ......**Appellant**
295, Sector-46A, Chandigarh-160047

VERSUS

Commissioner of Central Goods & Service Tax, Chandigarh ......**Respondent**
Central Revenue Building, Plot No.19,
Sector-17C, Chandigarh-160017

<u>APPEARANCE:</u>

Shri Om Prakash, Advocate for the Appellant

Shri Anurag Kumar, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 61443/2025

DATE OF HEARING: 26.09.2025
DATE OF DECISION: 26.09.2025

<u>P.ANJANI KUMAR</u>:

The Learned Counsel for the appellant has submitted that the proprietor of M/s Gulzar Constructions i.e. Shri Hamidullah s/o Shri Salim Ullah, has expired on 15.12.2018. He has also placed on record the death certificate of Shri Hamidullah issued by Municipal Corporation of Chandigarh. He has further submitted that Shri

Hamidullah was the sole proprietor of the appellant, who has died during the pendency of the present appeal. He has relied upon the decision of Hon'ble Apex Court in the case of Shabina Abraham Vs Collector of Central Excise and Customs – 2015 (322) ELT 372 (SC).

2. After considering the submissions of the learned Counsel for the appellant and after examining the death certificate of the proprietor Shri Hamidullah, we find that in terms of Rule 22 of CESTAT (Procedure) Rules, 1982, when the appellant dies during the pendency of the appeal, the appeal shall abate. Accordingly, the present appeal stands abated and accordingly disposed of.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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