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

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Application No. 61344 of 2025
(on behalf of Appellant)
in
Service Tax Appeal No. 60394 of 2016

[Arising out of Order-in-Appeal No. 78/ST/APPEAL-II/MK/GGN/2016 dated 12.05.2016 passed by the Commissioner (Appeals-II), Service Tax, Gurgaon]

M/s S S And Company ......**Appellant**
182, Udyog Vihar, Phase IV,
Gurugram, Haryana

VERSUS

Commissioner of Central Excise and Service Tax, Gurgaon-II ......**Respondent**
Plot No. 36-37, Sector 32,
Gurugram, Haryana 122001

<u>APPEARANCE:</u>

Mr. Vikas Khandelwal, C.A. for the Appellant
Mr. Aniram Meena and Ms. Amita Gupta, Authorized Representatives for the Respondent

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

FINAL ORDER NO. 61491/2025

DATE OF HEARING: 10.10.2025
DATE OF DECISION: 10.10.2025

<u>S. S. GARG</u> :

Heard the learned Consultant for the Appellant on the miscellaneous application seeking to bring on record the Legal

Representatives of deceased Shri Som Prakash Sethi, who was the sole proprietor of the Appellant-Company and has died on 26.11.2017.

1.1 After arguing for some times, the learned Consultant submits that he wishes to withdraw the present application and prays that the appeal may be decided on the basis of the decision of Hon'ble Apex Court in the case of **Shabina Abraham Vs. Collector of Central Excise & Customs – 2015 (322) ELT 372 (SC)**.

1.2 We allowed the request of the learned Consultant for withdrawal of the miscellaneous application; accordingly, miscellaneous application is dismissed as withdrawn.

2. Further, the learned Consultant has placed on record the death certificate of deceased Shri Som Prakash Sethi, issued by South Delhi Municipal Corporation on 05.12.2017, and as per the said death certificate, the sole proprietor of the Appellant-Company has died on 26.11.2017.

2.1 We find that the Hon'ble Apex Court in the case of **Shabina Abraham (supra)** has held that once the sole proprietor was died during the pendency of the appeal then the appeal abates.

2.2 Since, in the present case, the sole proprietor has died and death certificate has been produced, therefore, by following the ratio of the decision of Hon'ble Apex Court in the case of **Shabina Abraham (supra)**, we hold that present appeal stands abated in terms of Rule 22 of CESTAT (Procedure) Rules, 1982 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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