CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60116 of 2018

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-93-17-18 dated 15.11.2017 passed by the Commissioner (Appeals), CGST, Chandigarh]

Gulzar Constructions **......Appellant**
295, Sector 46A,
Chandigarh 160047

VERSUS

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

APPEARANCE:

Mr. Om Parkash, Advocate for the Appellant

Mr. Aniram Meena, 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. 60268/2026

DATE OF HEARING: 23.03.2026
DATE OF DECISION: 23.03.2026

S. S. GARG

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, 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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