

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Excise Appeal No.60195/2020-SM

[Arising out of OIA No.LUD-EXCUS-001-APP-68-2020 dt.4.4.2020 passed by the Commissioner, Central Goods & Service Tax, Rishi Nagar, Ludhiana)

Shri Samay Lal Jangel

(R/o House NO.9/155/175, behind Sudha Residency,
Station Road, Lodhipara, Raipur)

Appellant

VERSUS

Commissioner of CGST, Jalandhar

(CGST Commissionerate, Jalandhar)

Respondent

APPEARANCE:

Present for the Appellant: Ms.Surbhi Sinha, Advocate

Present for the Respondent: Shri Bhasha Ram, AR

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO.60502/2021

DATE OF HEARING/ DECISION: 11.03.2021

PER ASHOK JINDAL

During the course of arguments, Ld. Counsel for the appellant submits that the appellant has passed away on 12.11.2020 and undertake to file death certificate through e-mail.

2. In that circumstance, the appeal filed by the appellant abates and accordingly the appeal is disposed of.

(Dictated and pronounced in the open court)

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**