

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. III

Service Tax Miscellaneous Application No.(ROM) No.40197 of 2024
(filed on behalf of respondent)

and

Service Tax Appeal No.42186 of 2014

(Arising out of Order-in-Appeal No.141/2014 (P-ST) dt. 03.07.2014 passed by
Commissioner of Central Excise (Appeals), No.26/1, Mahatma Gandhi Marg,
Nungambakkam, Chennai 600 034)

K. Kumar, Proprietor

Kumar Labour Contract
74/2, Main Road, Koodapakkam
Vzahudoor (via)
Puducherry 605 502

... Appellant

VERSUS

The Commissioner of CGST & Central Excise

Puducherry Commissionerate
No.1, Goubert Avenue,
Puducherry 605 001

... Respondent

APPEARANCE :

Shri N. Viswanathan, Advocate, for the Appellant

Shri N. Sathyanarayanan, Authorized Representative for the Respondent

CORAM :

HON'BLE MS. SULEKHA BEEVI.C.S., MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.40524/2024

DATE OF HEARING : 03.05.2024

DATE OF DECISION : 03.05.2024

Per: Ms. Sulekha Beevi. C.S

The above ROM application has been filed by Department against the Final Order No.41028/2023 dt.09.11.2023 by which the Tribunal had dismissed the appeal taking note of the fact that the appellant has opted for SVLDRS and has been issued Discharge Certificate as under Form SVLDRS-4.

2. Ld. A.R Shri N. Sathyanarayanan appeared for Department and submitted that on verification it has been noted by the concerned Commissionerate that the Discharge Certificate issued does not pertain to the liability in this appeal. The liability in the present appeal is for an amount of Rs.3,80,172/- along with interest and penalties.

3. Ld. Counsel Shri N. Viswanathan appeared for the appellant and submitted that the appellant has passed away on 16.09.2020. The Death Certificate is also produced.

4. Taking note of the submissions filed by the department in the ROM application, the Final Order No.41028/2023 dt.09.11.2023 is recalled and set aside. However, taking note of the fact that the appellant is no more, the appeal stands abated in terms of Rule 22 of CESTAT (Procedure) Rules, 1982. The appeal is therefore dismissed as abated. MA (ROM) is disposed of accordingly.

(Order dictated and pronounced in the open court)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(SULEKHA BEEVI. C.S)
Member (Judicial)

