

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 51790 of 2014

(Arising out of Order-in-Appeal NO. 349/OPD/ST/JPR-II/2013 dated 20.12.2013 passed by the Commissioner of Central Excise-II, NCR Building, Statue Circle, Jaipur (Raj.))

M/s Charu Security Services

..... Appellant

VERSUS

**Commissioner of Central Excise
Jaipur II**

.....Respondent

APPEARANCE:

Shri O.P. Agarwal, Consultant for the Appellant

Shri Harshvardhan, Authorized Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V.SUBBA RAO, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50015/2023

DATE OF HEARING: 04 January, 2023

JUSTICE DILIP GUPTA

It is stated by the learned consultant for the appellant that the sole proprietor of the firm, Ms. Meenakshi Mathur died on 04.07.2022. He has, therefore, stated that in view of the decision of the Supreme Court in **Shabina Abraham v/s Collector Central Excise and Customs¹** the appeal would abate. The appeal, therefore, abates.

(Order dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

Rekha

1. 2015 (322) ELT 372 (SC)