

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Service Tax Appeal No. 51125 of 2022

(Arising out of Order-in-Appeal No. 336(CRM)ST/JDR/2021 dated 27.10.2021 passed by the Commissioner (Appeals), Central Excise & CGST, Jodhpur.)

With
Service Tax Miscellaneous Application No. 52550 of 2024

N K Traders

Vigyan Nagar,
Kota-324005

....Appellant

Versus

**Commissioner, Central Excise,
Udaipur**

NCR Building, 142-B,
Sector-11,
Udaipur-313002.

....Respondent

APPEARANCE:

None for the Appellant

Shri Anand Narayan, Authorised Representative of the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION: January 13, 2025

FINAL ORDER NO. 50071/ 2025

JUSTICE DILIP GUPTA

This application has been filed by the wife of the applicant pointing out that the proprietor of the appellant died on 26.02.2024 and, therefore, in view of the decision of the Supreme Court in

Shabina Abraham v/s Collector of Central Excise & Customs¹,
this appeal would abate.

2. In view of the aforesaid decision of the Supreme Court, the application is allowed and the appeal abates.

(Order dictated in the Open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

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1 2015(322) E.L.T. 372 (SC)