CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH –COURT NO. 4

E-HEARING

Service Tax Appeal No. 50586 of 2019
With
Service Tax Miscellaneous Application No. 50089 of 2025

(Arising out of Order-in-Appeal No. 975-977(CRM)ST/JDR/2018 dated 07.09.2018 passed by the Commissioner, Central Goods & Service Tax (Audits), Jodhpur)

M/s Shanti Devi Bhandada **Appellant**
Director of M/s Panchmukhi Radiant Satellite
Private Limited, Behind Sanskrit Vidhyapeeth,
Near Water Tanki, Near Collector Office,
Bhilwara

Versus

Commissioner (Appeals), Central Excise & Central Goods & Service Tax, Jodhpur **Respondent**
G-105, New Industrial Area, Opposite Diesel Shed,
Basni, Jodhpur (Rajasthan)

Appearance:

Present for the Appellant: Shri Aryan Singh Chouhan, Advocate

Present for the Respondent: Shri Aejaz Ahmad**,** Authorized Representative

CORAM:
Hon'ble Dr. Rachna Gupta, Member (Judicial)
Hon'ble Ms. Hemambika R. Priya, Member (Technical)

Date of Hearing/Decision : 17/04/2025

Final Order No. 50510/2025

Dr. Rachna Gupta:

Miscellaneous application is filed by appellant heard. It is mentioned that the appellant has passed away on 16.01.2021. The appropriate beneficial order/direction is prayed to be passed.

2. Learned Departmental Representative has endorsed no objection for considering the request.

3. We have perused the death certificate and have observed that the certificate is about Ms. Shanta Devi Bhadada to have passed away on 16.01.2021. In the appeal memo, the appellant is recorded as Ms. Shanta Devi Bhandana, Director of M/s Panchmukhi Radiant Satellite Private Limited. However, we simultaneously observe that the verification part of appeal records the appellant as Ms. Shanta Devi Bhadada. We also have perused the affidavit dated 14.12.2018, on record, where the deponent/the appellant has deposed about herself to be Ms. Shanta Devi Bhadada, the authorized signatory of M/s Panchmukhi Radiant Satellite Private Limited.

4. In view of these observations, it is clear that appellant herein is Ms. Shanta Devi Bhadada and that the death certificate records her to have passed away. Also keeping in view, Rule 22 of CESTAT Procedure Rules, 1982, we hereby order that the present appeal stands abated, in consequence of the death of the sole appellant. The appeal stands disposed of accordingly. Be consigned to records.

(Dictated & pronounced in open Court)

(Dr. Rachna Gupta)
Member (Judicial)

(Hemambika R. Priya)
Member (Technical)

RM