

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH – COURT NO.3

Service Tax Appeal No. 52448 Of 2019

[Arising out of Order-in-Appeal No. 62/ST/DLH/2019 dated 08.07.2019 passed by the Commissioner (Appeals) of Central Goods and Service Tax, New Delhi]

Unica Freight Movers

201, 2nd Floor, Raja House, 30-31
Nehru Place, New Delhi-110019

: Appellant

Vs

**Principal Commissioner of Central Excise
Customs Goods and Service Tax, Delhi East**

Room No. 134, Central Revenue Building
I.P. Estate East Delhi, New Delhi-110002

: Respondent

APPEARANCE:

Shri Anil Kumar, Advocate for the Applicant

Shri Rajeev Kapoor, Authorised Representative for the Respondent

CORAM :

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

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

FINAL ORDER No. 50842/2025

Date of Hearing:30.05.2025

Date of Decision:30.05.2025

BINU TAMTA

Learned counsel for the appellant has placed on record the death certificate of Mr. Sunil Syal, Proprietor/Authorized Signatory of the appellant company who expired on 20.06.2024. Since, it is proprietor firm, hence, on the death of the sole proprietor, the appeal stands abated in terms of Rule 22 of the CESTAT Procedure Rules, 1982. The appeal accordingly stands abated.

(Dictated & pronounced in the open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)