

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**NEW DELHI****PRINCIPAL BENCH – COURT NO. III****E-HEARING****SERVICE TAX APPEAL NO. 50877 OF 2020 WITH SERVICE TAX MISCELLANEOUS APPLICATION NO.50912 OF 2025**

[Arising out of Order-in-Appeal No.BHO-EXCUS-001-APP-291-19-20 dated 14.02.2020 passed by the Commissioner (Appeals), CGST & Central Excise, Bhopal (M.P.).

**M/S.PRASHANT KUMAR SHRIDHAR
THROUGH L R SMT POONAM
SHRIDHAR,**

191,Kishunganj, Narsingarh,
District-Damoh (M.P)-470 661

...APPELLANT

Versus

**COMMISSIONER OF CENTRAL
EXCISE & CGST, JABALPUR**

48, Administrative Area,
Arera Hills, Hoshangabad Road,
Bhopal (M.P.).

...RESPONDENT**APPEARANCE:**

Shri Dheeraj Sirvya, Advocate for the appellant

Ms. Jaya Kumari, Authorised Representative for the respondent

CORAM:

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

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.51086/2025**Date of Hearing/Decision: 24.07.2025****BINU TAMTA:**

The appellant has preferred the present appeal against the Order-in-Appeal No.BHO-EXCUS-001-APP-291-19-20 dated 14.02.2020.

2. In the peculiar facts of the present case, the Order-in-Original was passed on 23.08.2019 and the same was received on 04.09.2019. The sole proprietor, Shri Prashant Kumar Shridhar,

however, died in road accident on 01.09.2019. In view of the legal provisions settled by the Supreme Court in the case **Shabina Abraham & Others Vs. Collector of Central Excise & Customs dated 29th July, 2015¹**, the appeal itself is not maintainable. The impugned order entertaining the appeal is bad as the appeal stands abated. The present appeal is, accordingly, disposed of.

[Order dictated & pronounced in open court]

(BINU TAMTA)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

Ckp.

¹ 2015 (322) ELT 372 (SC)