

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI  
PRINCIPAL BENCH, COURT NO. 1**

**SERVICE TAX APPEAL NO. 52615 OF 2019**

[Arising out of the Order-in-Appeal No. 32-ST-DLH-2019 dated 22/07/2019 passed by the Principal Commissioner, CGST, Delhi East]

**PRINCIPAL COMMISSIONER, CGST-DELHI  
EAST**

**Appellant**

Central Revenue Building,  
I. P. Estate, ITO, East Delhi -110002

Vs.

**JAMAN LAL**

**Respondent**

C-85, Nanak Chand Basti,  
Kotla Mubarakpur,  
New Delhi- 110003

**Appearance:**

Present for the Appellant :Shri Mehboob Ur Rehman, Authorised Representative  
Present for the Respondent: None

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER ( TECHNICAL )**

Date of Hearing/Decision: **25/11/2025**

**Final Order No.51821/2025**

**JUSTICE DILIP GUPTA:**

The service report provided by learned authorized representative appearing for the department states that the notice was delivered to the nephew of Jaman Lal, who informed the demise of Jaman Lal. The appeal, therefore, abates.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(HEMAMBIKA R. PRIYA)  
MEMBER ( TECHNICAL )**