

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

Service Tax Appeal No. 50581 Of 2024

[Arising out of Order-in-Appeal No. 347-348(AK)ST/JDR/2023 dated 07.11.2023 passed by the Commissioner (Appeals) of Central Excise and Central goods and Service Tax, Jodhpur]

Gulab Chand Kochar

: Appellant

Prop. Shri Chandra Kumar, Labhu Jee
Ka Katla, Kotegate, Bikaner, Rajasthan-334001

Vs

**Commissioner, Central Excise
& CGST, Jodhpur**

: Respondent

G-105, New Industrial Area,
Opp. Diesel Shed, Basni, Jodhpur-342003

APPEARANCE:

Shri Safal Sethi, Advocate for the Appellant

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. 51842/2025

Date of Hearing:20.11.2025
Date of Decision:20.11.2025

BINU TAMTA

On the statement made by the learned counsel that since the appellant has passed away, the present appeal abates in view of the decision of the Hon'ble Apex Court in the case of **Shabina Abraham v. Collector of Central Excise and Customs reported as 2015 (322) E.L.T. 372 (S.C.)**. The appeal is accordingly dismissed having abated.

(Dictated & pronounced in the open Court)

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.