

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Service Tax Appeal No. 57698 /2013

[Arising out of Order-in-Appeal No. 81/2013 dated 3.4.2013 passed by the Commissioner of Central Excise and Customs (Appeals), Raipur.]

Shri Jugul Kishore Malviya.

Appellant

Vs.

**Commissioner of Central Excise
Raipur**

Respondent

Appearance:

**Shri Himanshu Khemka, Advocate for the Appellants
Shri Ranjan Khanna, AR for the Respondent**

CORAM:

**Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Date of Hearing/ Decision: 10.08.2017

FINAL ORDER NO. 55790 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal was filed by Shri Jugal Kishore Malviya but wrongly mentioned as Jagat Kishore, against the order-in-appeal No.

81/13 dated 3.4.13. But somehow the Registry has registered the appeal in the name of Shri Jagat Kishore Malviya. Both parties have verified the show cause notice, original order and appellate order, where the appellant was mentioned as Shri Jugal Kishore Malviya.

2. Shri Himanshu Khemka, learned Counsel for the appellant has produced the photocopy of death certificate of Shri Jugal Kishore Malviya who died on 18.11.2016, supported by affidavit submitted by his wife Ms. Asha Malviya. In the said affidavit, it is stated that the place of death has been their residence at Jabalpur which has been changed due to health of assessee.

3. Death certificate has been taken on record and appeal has been abated under section 22 of CESTAT Procedure Rules, 1982.

4. In the result, appeal is dismissed as abated.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

ss

(Justice (Dr.) Satish Chandra)
President