

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 16.11.2017

S. T. Appeal No. 3385 of 2012

(Arising out of order-in-original No. 29/2012(ST)-Commr. dated 23/30.08.2012 passed by the Commissioner, Central Excise, Jaipur-I).

CCE, Jaipur-I

Revenue

Vs.

M/s Rajsukh Gardens

Respondent-assessee

AND

S.T. Appeal No. 55073 of 2013

(Arising out of order-in-original No. 29/2012(ST)-Commr. dated 23/30.08.2012 passed by the Commissioner, Central Excise, Jaipur-I).

M/s Rajsukh Garden

Appellant

Vs.

CCE&ST, Jaipur-I

Respondent

Appearance:

Sh. Pawan Shree Agarwal & Sh. K.M. Menon, Advocates for the appellant
Sh. Amresh Jain, AR for the Respondent

Coram:

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

Final Order Nos. 57937 – 57938/2017

Per: **Justice (Dr.) Satish Chandra:**

Both the appeals are cross appeals filed against the order-in-original No. 29/2012(ST)-Commr. dated 23/30.08.2012 passed by the Commissioner, Central Excise, Jaipur-I).

2. As per the show cause notice, M/s Rajsukh Gardens is a proprietary concern of Sh. Narain Lal Navalani. The sole proprietor Sh. Narain Lal Navalani has died on 01.05.2015 in Jaipur. Copy of the death certificate issued by Nagar Nigam has been placed on record. As per Rule 22 of the CESTAT Procedure Rule, 1982, the proceedings against the dead persons are abated. The said Rule is as under:

“Rule 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application. - Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be:

Provided that every such application shall be made within a period of sixty days of the occurrence of the event:

Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.”

3. In view of above, both the proceedings are abated.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

