

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. I

DATE OF HEARING : 19/01/2018.
DATE OF DECISION : 19/01/2018.

Service Tax Appeal No. 1777 of 2011

CCE, Jaipur – I Appellant

Versus

M/s S.S. & Sons Respondent

Service Tax Appeals No. 1796-1798 of 2011

M/s S.S. & Sons Appellant

Versus

CCE, Jaipur – I Respondent

[Arising out of the Order-in-Original No. 40-43/2011 (ST) Commr. dated 13/09/2011 passed by The Commissioner, Central Excise, Jaipur.]

Appearance

Shri K. Poddar, Authorized Representative (DR) – for the appellant/respondent.

Shri A.K. Prasad and Ms. Priyanka Goel, Advocates – for the Respondent/appellant.

**CORAM :Hon'ble Shri Justice Dr. Satish Chandra, President
Hon'ble Shri B. Ravichandran, Member (Technical)**

Final Order No. 50330-50333/2018 Dated : 19/01/2018

Per. Justice (Dr.) Satish Chandra :-

First appeal is filed by the Department and remaining three appeals by the appellant/assessee.

2. The appellant is a proprietary concern of Shri Sanjay Verma who died on 07/11/2015. To this effect, copy of the death certificate issued by the Government of Rajasthan, Directorate of Economics & Statistics has been issued on 24/11/2015. The same is placed on record.

3. In view of Rule 22 of CESTAT (Procedure) Rules, 1982, the proceedings against Shri Sanjay Verma are abated. In the result, all the appeals are disposed of accordingly.

(Order dictated and pronounced in the open court.)

(B. Ravichandran)
Member (Technical)

(Justice Dr. Satish Chandra)
President

PK