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

Service Tax ROA Application No. 50357 of 2018 SM
Service Tax Appeal No. 343 of 2011 SM

[Arising out Order in Appeal No. 432(CB)ST/JPR II/-2010 dated 13.7.2017 passed by Commissioner (Appeals), Customs & Central Excise, Jaipur II]

M/s. Emery Stone Manufacturing Company	**Appellants**

Vs.

Commissioner of Central Excise Jaipur	**Respondent,**

Appearance:

Shri O.P. Agarwal, Advocate for the Appellants
Shri H C Saini, AR for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Date of Hearing / Decision: 14.5.2018

FINAL ORDER NO. 51837 /2018

Misc. ORDER NO. 50288 /2018

Per: Justice (Dr.) Satish Chandra:

Final Order No.55134 /2017 dated 13.7. 2017 passed by the Tribunal, is recalled for the reasons mentioned in the ROA application. The appeal is restored to its original number.

2. With the consent of both the parties, I proceed to decide the appeal.

3. During the course of arguments, Shri O P Agarwal, learned Counsel appearing for the appellant submits that appellant was a proprietary concern of Shri Ram Prasad Saboo who expired on 12.5.2016 and produced a photocopy of death certificate issued by Government of Rajasthan.

4. As per Rule 22 of CESTAT Procedure Rules, the appeal will have to be abated on the death of sole proprietor. As per the ratio laid down in the case of ***Vivek Yashwantrao Bhandare vs. CCE, Aurangabad [2017-TIOL-1903-CESTAT-Mum],*** I set aside the impugned order and abate the appeal.

5. In the result, the appeal filed by the assessee is disposed of being abated.

(Dictated and pronounced in open court)

(Justice (Dr.) Satish Chandra)
President

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