

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**Division Bench
Court - I

Application No.	Appeal No.	Appellant	Respondent
ST/MISC/30101/2018	ST/1228/2010	Vantech Retreadings	CCE C&ST, Visakha- patnam-I
ST/MISC/30102/2018	ST/2506/2011	Vantech Retreadings	.do.
ST/MISC/30103/2018	ST/1465/2012	Vantech Retreadings	.do.

Appearance

Ms. Neha Bisht, Advocate for the appellant

Shri Guna Ranja, Superintendent/AR for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 19.02.2019

Date of Decision: 19.02.2019

FINAL ORDER No. A/30283 - 30285/2019**[Order per: Mr. M.V. Ravindran)**

1. These three miscellaneous applications are filed by the applicants for bringing to the knowledge of the Tribunal that the proprietor of M/s Vantech Retreadings (late) Shri Prem Chand Pendurthi expired on 27.10.2017 enclosing along with application, a copy of the death certificate given by Department of Health, Medical and Family Welfare, Government of Andhra Pradesh.

2. When the matter was first called out on 06.11.2018, a query was raised with the Ld. Counsel as to who has filed the application when the individual has expired, he mentioned that the wife of Late Shri Prem Chand Pendurthi file the application. We directed the appellant advocate to file the affidavit of the wife of the Proprietor of Vantech Retreadings. Today, Learned Counsel files the affidavits of Smt. P. Sandhya, wife of (Late) Shri Prem Chand Pendurthi. The said affidavits are taken on record. In the affidavits which are produced before us, the deponent clearly states that after the death of her husband, the proprietorship of Vantech Retreadings were bequeathed on her along with her two daughters. At the same time, learned Counsel submits that after the death of the proprietor, the proprietary concern came up to stop and none of the family members are running it. In the said affidavit, she also stated that she had filed an application for continuation of the proceedings without knowing the legal consequences and have not been informed about the legal consequences, now that she is informed about it, she is not interested continuing the business in the name and style of Vantech Retreadings which is the proprietary firm of her late husband.

3. From the perusal of the affidavit, we find that Smt. P. Sandhya, Wife of (Late) Shri Prem Chand Pendurthi, proprietor of M/s Vantech Retreadings is not inclined to continue the business in the name and style of Vantech Retreadings. Accordingly, we allow the miscellaneous applications and hold that the appeals filed by M/s Vantech Retreadings are

abated due to sad demise of the proprietor (Late) Shri Prem Chand Pendurthi.

4. Miscellaneous applications are disposed of and it is held that appeals are abated.

(Dictated and pronounced in open Court on 19.02.2019)

**(P.VENKATA SUBBA RAO)
MEMBER (TECHNICAL)**

**(M.V. RAVINDRAN)
MEMBER (JUDICIAL)**

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