

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH

**Service Tax Miscellaneous Application No. 30083 of 2018
IN
Service Tax Appeal No. 30942 of 2017**

(Arising out of order-in-appeal No. VIZ-EXCUS-001-APP-004-17-18 dated 12/04/2017
passed by Commissioner of Customs, Central Excise & Service Tax (Appeals)
Visakhapatnam)

M/s Vantech Retreadings

F32 & 34, Plot No. 161, IDA, Block'D'
Autonagar, Visakhapatnam-530012

...Appellant

Versus

**Commissioner of Central Excise
Customs & Service Tax**

Port Area, Visakhapatnam-530035

...Respondent

APPEARANCE:

Mr Y.S. Reddy, Adv for the appellant

Mr Pavan Kumar Authorized Representative for the Revenue

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER(JUDICIAL)

HON'BLE MR. P. V. SUBBA RAO MEMBER (TECHNICAL)

FINAL ORDER NO. 30122/2022

Date of Hearing: 07.09.2022

PER ANIL CHOUDHARY

Learned counsel for the appellant mentioned that the proprietor of the appellant company Shri Prem Chand Pendurthi passed away on 27/10/2017 and accordingly counsel has filed a request for abatement of the appeal relying on the ruling of Hon'ble Supreme Court in the case of Shabina Abraham Vs CCE & Cus (2015(3220)ELT 372 (SC). Learned counsel also produced a copy of the affidavit dated 12/02/2019 which was filed by the widow of the appellant stating similar facts. Accordingly we dispose of this appeal as abated.

(Order dictated and pronounced in the open Court)

**(ANIL CHOUDHARY)
MEMBER(JUDICIAL)**

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

