

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

REGIONAL BENCH - COURT NO. - I

**Service Tax Appeal No. 30309 of 2018**(Arising out of **Order-in-Original** No.GUN-EXCUS-000-COM-041-16-17 dated 31.03.2017  
passed by Commissioner of Central Excise and Service Tax, Guntur)

**K Ramamohana Rao And Co** .. **APPELLANT**  
CFA-Hindustan Unilever Ltd.,  
Sree Babu Complex,  
N H - 5,  
Pothur-Naidupet Village,  
Guntur District,  
Andhra Pradesh – 522 005.

*VERSUS*

**Commissioner of Central Tax** .. **RESPONDENT**  
**Guntur - GST**  
C.R.Buildings,  
Kannavarithota,  
Guntur,  
Andhra Pradesh – 522 005.

**AND****Service Tax Appeal No. 30757 of 2018**(Arising out of **Order-in-Original** No.GUN-EXCUS-000-COM-008-17-18 dated 22.03.2018  
passed by Commissioner of Central Excise and Service Tax, Guntur)

**K Ramamohana Rao And Co** .. **APPELLANT**  
CFA-Hindustan Unilever Ltd.,  
Sree Babu Complex,  
N H - 5,  
Pothur-Naidupet Village,  
Guntur District,  
Andhra Pradesh – 521 139.

*VERSUS*

**Commissioner of Central Tax** .. **RESPONDENT**  
**Guntur - GST**  
C.R.Buildings,  
Kannavarithota,  
Guntur,  
Andhra Pradesh – 522 004.

**APPEARANCE:**

Written request for the Appellant.

Shri V.R. Pavan Kumar, Authorized Representative for the Respondent.

**CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)**  
**HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)****FINAL ORDER No. A/30594-30595/2025**

Date of Hearing: 15.12.2025

Date of Decision: 15.12.2025

**[ORDER PER: A.K. JYOTISHI]**

Nobody appeared on behalf of the appellant. Learned Counsel for the appellant has sent a letter requesting for an adjournment. However, Learned

AR submits that in this case, the appellant was a proprietary firm and proprietor of the firm Shri K. Ramamohana Rao, passed away on 17.05.2021. In fact, as per the direction of the Tribunal vide Final Order No. A/31013-31014/2019 dated 05.11.2019, the matter was taken up for de-novo adjudication by the Commissioner, who dropped the proceedings as detailed in para 31 of said Order-in-Original, where, inter alia, he has mentioned that the enquiries revealed that the proprietor of the unit Shri K. Ramamohana Rao passed away in May 2021 and the firm was completely closed by his granddaughter and later on, the entire family members were left from Vijayawada and nobody is available now. He had also perused the Death Certificate of Shri K. Ramamohana Rao dated 19.05.2021. Thus, based on this factual matrix, dropped the proceedings against the assessee in respect of show cause notice dated 09.02.2007 and 22.10.2007.

2. We have perused the order passed by the Commissioner in the Denovo proceedings and we find that the present appeal is on the same issue for subsequent period to the appeal decided by the Commissioner. Therefore, the fact that the appellant being a Sole Proprietor and he is no more now is settled and it is not disputed by the Revenue. Therefore, the appeal is liable to abate in terms of Rule 22 of CESTAT Procedural Rules, 1982.

4. Appeals are disposed of accordingly.

(Dictated and pronounced in open court)

**(A.K. JYOTISHI)**  
**MEMBER (TECHNICAL)**

**(ANGAD PRASAD)**  
**MEMBER (JUDICIAL)**