CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL HYDERABAD

Regional Bench - Court No. – I

Service Tax Appeal No. 30276 of 2020
(Arising out of Order-in-Appeal No. GUN-EXCUS-000-APP-027-19-20 dt.26.06.2019 passed by Commissioner of Customs & Central Tax (Appeals), Guntur)

K Rama Mohan Rao & Co
CFA- Hindustan Unilever Ltd, Sree Babu Complex,
NH5, Guntur, Andhra Pradesh – 521 139
......Appellant

VERSUS

Commissioner of Central Tax
Guntur - GST
CR Buildings, Kannavari Thota,
Guntur, Andhra Pradesh – 522 004
……Respondent

Appearance
None for the appellant.
Shri V.R. Pavan Kumar, AR for the Respondent.

Coram: **HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30265/2026

Date of Hearing: 05.05.2026
Date of Decision: 05.05.2026

[Order per: ANGAD PRASAD]

Nobody appeared on behalf of the appellant. However, learned AR informs that the appellant was a proprietary firm and the proprietor of the said firm, Shri K. Rama Mohan Rao had passed away on 17.05.2021. He also submits a copy of OIO dt.30.06.2025, wherein at Para 30.1, it was stated that Shri K. Rama Mohana Rao, Proprietor of the unit has passed away in May, 2021 and the firm was completely closed in May, 2023 by his grand-daughter and later on, the entire family members left from Vijayawada and nobody was available then.

2. We have perused the copy of OIO 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 (Procedure) Rules, 1982.

3. Accordingly, the appeal is disposed of as abated.

(Dictated and pronounced in the Open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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