IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.185 of 2011

(Arising out of Order-in-Appeal No.19/Bol/2011 dated 02.03.2011 passed by Commissioner (Appeals) of Central Excise, Kolkata)

M/s Ess Dee Electricals
J.K.Paul Lane, Benachity, Durgapur-13

Appellant

VERSUS

Commissioner of Central Excise, Bolpur
SIAN Bolpur, Birbhum-731204, West Bengal

Respondent

APPERANCE :
None for the Appellant
Shri J.Chattopadhyay, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.R.MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR.RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75035/2024

DATE OF HEARING : 11 .01.2024
DATE OF DECISION : 11 .01.2024

Per R.Muralidhar :

On perusal of records, it is brought to our notice that the sole proprietor of M/s Ess Dee Electricals has expired on 07.12.2016. To this effect, a Death Certificate dated 07.12.2016 of Shri Subha Ranjan Chakraborty (Proprietor of M/s Ess Dee Electricals) is on record.

2. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellant Tribunal (Procedure) Rules, 1982 and taking into consideration the Death Certificate placed before us, the Appeal stands abated.

(Pronounced in the open court)

(R.Muralidhar)
Member (Judicial)

(Rajeev Tandon)
Member (Technical)

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