

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75968 of 2019

(Arising out of Order-in-Appeal No. 275/HWH/XAP-15/2017-18 dated 30.08.2018 passed by Commissioner of CGST & Central Excise, Kolkata North Commissionerate.)

M/s Suvra Dutta,

(59/1/1, Gopal Banerjee Lane, Ramkrishnapur,
Near Anushilan Smaity Club, Howrah-711101.)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata North,

(GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.)

...Respondent

**..
APPEARANCE :**

Shri N. K. Chowdhury, Advocate for the Appellant

Shri P. K. Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

FINAL ORDER No...75516/2024

DATE OF HEARING : 19.03.2024

DATE OF DECISION : 19.03.2024

Per R. Muralidhar :

The Learned Advocate for the appellant has submitted a Death Certificate dated 02.07.2021 of M/s Suvra Dutta, (Appellant herein). Thereafter, he prays for abatement of the Appeal.

2. Heard the parties and perused the Death Certificate as submitted by the Learned Advocate for the Appellant.

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

(Dictated and pronounced in the open court)

Sd/-

**(R. Muralidhar)
Member (Judicial)**

T.K.