

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.71300 of 2013

(Arising out of Order-in-Original No.32/Commissioner/ST/Haldia/Adjn/2013 dated 22.04.2013 passed by Commissioner of Central Excise, Haldia Commissionerate, Kolkata.)

Gangadhar Bera

(New Market, First Floor, Durgachak, Haldia, Purba Medinipur-721602.)

...Appellant

VERSUS

Commissioner of Service Tax, Haldia

.....Respondent

(15/1, Strand Road, Custom House, M.S. Building, Kolkata-700001.)

APPEARANCE

Shri Aditya Dutta, Advocate for the Appellant (s)

Shri S.S.Chattopadhyay, Authorized Representative for the Revenue

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

FINAL ORDER NO. 76107/2024

DATE OF HEARING : 10.06.2024
DATE OF DECISION : 10.06.2024

Per : R. MURALIDHAR :

The Ld.Counsel submits that the Appellant's is a proprietary firm. The Appellant expired on 20.04.2024. He submits that the confirmed demand against them would abate. Accordingly, we hold that the recovery proceedings would get abated in terms of Rule 22 of the

CESTAT Procedure Rules, 1982 and the Appeal is dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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