

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75557 of 2015

(Arising out of Order-in-Original No. 06/Commissioner/ST/Haldia/Adjn/2015 dated 09.03.2015 passed by the Commissioner of Central Excise & Service Tax, Haldia Commissionerate, 25, Princep Street, Kolkata – 700 072)

M/s. Surendra Pratap Singh

: Appellant

(Prop. – Shri Surendra Pratap Singh)
H.P.L. Link Road, Basudevpur, P.O. Khajanchak,
District: Purba Medinipur, Haldia, PIN – 721 602

VERSUS

Commissioner of Central Excise and Service Tax : Respondent

Haldia Commissionerate,
25, Princep Street, Kolkata – 700 072

APPEARANCE:

None for the Appellant

Shri Prasenjit Das, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 76614 / 2024

DATE OF HEARING / DECISION: 07.08.2024

ORDER: [PER SHRI ASHOK JINDAL]

Today when the matter was called, it was reported by the Court Master that the notice of hearing has been returned back as the same could not be served on the appellant, with the remark: "*Item Returned Deceased*".

2. Since as per the report of the Postal Authorities, the appellant is 'deceased', in these circumstances we hold that the appeal abates.

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

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd