

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.75556 of 2015

(Arising out of Order-in-Original No.05/Commissioner/ST/Haldia/Adjn/2015 dated 09.03.2015 passed by Commissioner of Central Excise & Service Tax, Haldia)

Surendra Pratap Singh

(HPL Link Road, Basudevpur, PO-Khajanchak, Dist.-Purba Medinipur, Haldia-721602)

Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Haldia

(15/1, Strand Road, Kolkata-700001)

Respondent

APPEARANCE :

None for the Appellant

Shri K.Chowdhury, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.76800/2024

DATE OF HEARING : 03 .09.2024

DATE OF DECISION : 03.09.2024

Per Ashok Jindal :

Today when the matter was called, it was reported by the Registry that as per Postal Report, the item has been delivered, but it was found that the appellant has been deceased. As this appeal has been filed by the individual and as per the Postal Report, the appellant has already been deceased, in that circumstances, the appeal abates.

(Dictated and pronounced in the open court)

**(Ashok Jindal)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**

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