

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75436 of 2016

(Arising out of Order-in-Original No. 01/S. Tax/Commr./2016 dated 11.01.2016 passed by Commissioner of CGST & Central Excise, Kolkata North Commissionerate.)

M/s ID & Company,

(17 A- Line-2 Gwala Basti, Bhuiyadhi, Jamshedpur-831009.)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Jamshedpur,

(C. R. Building, Outer Circle Road, Bistupur, Jamshedpur-831001.)

...Respondent

..

APPEARANCE :

Smt. Uma Devi (Wife of appellant) for the Appellant

Shri P. Das, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON MEMBER (TECHNICAL)

FINAL ORDER No...77168/2024

DATE OF HEARING : 21.10.2024

DATE OF DECISION : 21.10.2024

Per R. Muralidhar :

The appellant's representative has submitted the Death Certificate dated 14.05.2001 of Shri Ashok Kumar Singh (Appellant-proprietor herein). Thereafter, she prays for abatement of the Appeal.

2. Heard the parties and perused the Death Certificate as submitted by the wife of 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 before us, the Appeal stands abated.

(Dictated and pronounced in the open court)

Sd/-

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

Sd/-

**(Rajeev Tandon)
Member (Technical)**

T.K.