

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.75873 of 2015

(Arising out of Order-in-Appeal No.57/GHY/CE(A)/GHY/2015 dated 31.03.2015 passed by Commissioner, Customs & Central Excise (Appeals), Guwahati.)

M/s. Jay Kay Impex

(1st Floor, Bharali Complex, Beside Hotel Bilas, Bora Service, Guwahati-781007.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Guwahati

.....Respondent

(GST Bhawan, 1st & 2nd Floor, Kedar Road, Machhkowa, Guwahati-781001.)

APPEARANCE

Shri Sanjit Das, C.A. for the Appellant (s)

Shri P. Das, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)

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

FINAL ORDER NO. 77274/2024

DATE OF HEARING : 11.11.2024

DATE OF DECISION : 11.11.2024

Per : ASHOK JINDAL :

Ld.Authorized Representative for the appellant M/s. Jay Kay Impex, a proprietor-ship concern, submitted copy of the Death Certificate dated 10.12.2021 of the proprietor of the said concern Shri Jugal Kishore Agarwal. Thereafter, he prays for abatement of the Appeal.

2. The learned Authorized Representative for the Revenue has no objection for the said prayer.

3. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellant Tribunal (Procedure) Rules, 1982 and taking into

consideration the Death Certificate placed by before us, the appeal is abated.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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