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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.71217 of 2013

(Arising out of Order-in-Appeal No.14/ST/BBSR-II/2013 dated 27.02.2013 passed by Commissioner (Appeals) of CGST & Central Excise, Bhubaneswar)

M/s Transport Station
(PO- Belpahar (RS), Dist.- Jharsuguda, Odisha)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Bhubaneswar
(C.R.Building, Rajaswa Vihar, Bhubaneswar-7, Odisha)

Respondent

APPERANCE :
Shri C.R.Das, Advocate for the Appellant
Shri S.K.Dikshit, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.76646/2025

DATE OF HEARING : 20 JUNE 2025
DATE OF DECISION : 20 JUNE 2025

Per Ashok Jindal :

At the outset, the ld.Advocate for the appellant has brought our notice that Bijay Kumar Agarwal, the proprietor of the Appellant Company (Transport Station) has expired on 22.09.2011. In this regard, a Death Certificate dated 27.09.2011 of Bijay Kumar Agarwal, has been placed on record.

2. 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 of Bijay Kumar Agarwal, Proprietor of the Appellant Company, the Appeal stands abated.

(Pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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