

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75172 of 2016

(Arising out of Order-in-Original No. 15/Commr/ST-II/Kol/2015-16 dated 30.10.2015 passed by the Commissioner of Service Tax, Service Tax-II, Kendriya Utpad Shulk Bhawan, 180, Rajdanga Main Road, Shantipally, Kolkata – 700 107)

Shri Ajit Kumar Surana

Flat No. 1B, 29, Shakespeare Sarani,
Kolkata – 700 017

: Appellant

VERSUS

Commissioner of Service Tax,

Service Tax-II Commissionerate,
Kendriya Utpad Shulk Bhawan,
180, Rajdanga Main Road, Shantipally, Kolkata – 700 107

: Respondent

APPEARANCE:

None for the Appellant

Shri S.K. Dikshit, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 77037 / 2025

DATE OF HEARING / DECISION: 24.07.2025

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called, it was submitted by the Ld. Authorized Representative of the Revenue that it has been intimated by the Ld. Counsel for the appellant, namely, Shri S.K. Goyal, Chartered Accountant, that the appellant has already expired, although the Death Certificate is not available on record at the moment.

2. Considering the above submission, the appeal stands abated.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd