

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75471 of 2022

(Arising out of Order-in-Appeal No. 108/Ran/2021 dated 24.09.2021 passed by Commissioner of CGST & C. EX., Ranchi)

Lal Bal Kishore Nath Shahdeo

Dayal Nagar, Piska More, Ratu Road, Ranchi, Jharkhand -834005.

Appellant

VERSUS

Commissioner of CGST & Central Excise, Ranchi

Grand Emerald Building, Ashok Nagar, Main Raod, Ranchi-834002.

Respondent

APPEARANCE :

None for the Appellant

Shri A.Mukherjee, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO...77948/2025.....

DATE OF HEARING : 17.12.2025

DATE OF DECISION : 17.12.2025

Per Ashok Jindal :

When the matter was called, none appeared on behalf of the appellant. However, it is seen from the record that the proprietor, Late Lal Bal Kishore Nath Shahdeo has passed away after discharging tax and interest amount in full. In this regard, the death certificate has produced.

2. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellant Tribunal (Procedure) Rules, 1982, the Appeal stands abated.

(Pronounced in the open court)

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

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