

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

REGIONAL BENCH – COURT NO. 1

Service Tax Miscellaneous [COD] Application No. 75169 of 2017
(on behalf of Appellant)

In

Service Tax Appeal No. 75398 of 2017

(Arising out of Order-in-Original No. 17/Commr/ST/GHY/2015-16 dated 31.03.2016 passed by the Commissioner of Central Excise and Service Tax, 5th Floor, Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati – 781 005, Assam)

M/s. Elcon

House No. 24, Nalinibala Devi Path,
Bye Lane:- Nilomoni Phukan Path, Christian Basti, G.S. Road,
Guwahati – 781 005 (Assam)

**: Appellant /
Applicant**

VERSUS

Commissioner of Central Excise and Service Tax

Guwahati Commissionerate,
5th Floor, Sethi Trust Building, G.S. Road, Bhangagarh,
Guwahati – 781 005 (Assam)

: Respondent

APPEARANCE:

Shri Sanjib Das, C.M.A.,
For the Appellant / Applicant

Shri S.K. Jha and Ms. Suman, Authorized Representatives,
For the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75607 / 2026

DATE OF HEARING / DECISION: 19.05.2026

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called for hearing of the condonation of delay application, the Ld. Consultant appearing on behalf of the appellant submitted that the Proprietor of the appellant-firm has expired on 11.06.2025 and, to that effect, the Death Certificate was produced by him, which was taken on record.

Appln. No.: ST/COD/75169/2017
In Appeal No.: ST/75398/2017-DB

2. In view of the above, we dispose of the application for condonation of delay as well as the appeal, as abated.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd