

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

REGIONAL BENCH - COURT NO.2

Service Tax Appeal No.75282 of 2026

(Arising out of Order-in-Appeal No.255/ST/RKL-GST/2025 dated 31.12.2025 passed by Commissioner(Appeals), GST, Central Excise & Customs, Bhubaneswar.)

M/s. JDL Mines,
Prop : Late Ram Avtar Jalan
(Lanji Berna, Sundargarh, Odisha-770023.)

...Appellant

VERSUS

Commissioner, CGST & CX, Rourkela

.....Respondent

(KK-42, Civil Township, Rourkela-769012.)

APPEARANCE

Shri Navin Kumar Agarwal, C.A. for the Appellant (s)
Ms. Suman, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

FINAL ORDER NO. 75685/2026

DATE OF HEARING : 11.06.2026
DATE OF DECISION : 11.06.2026

R. MURALIDHAR :

A Show Cause Notice has been issued to M/s. JDL Mines which is a proprietary concern of Shri Ram Avtar Jalan.

2. Shri Navin Kumar Agarwal, Ld.C.A. appeared for the said Appellant M/s.JDL Mines and intimated that the proprietor of the Appellant, Shri Ram Avtar Jalan has died on 29.04.2021. In this connection, the Ld.C.A. submitted a Death Certificate of the said proprietor dated 15.05.2021. Thereafter, he prays for abatement of the Appeal.

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

4. Heard both sides and perused the Death Certificate as submitted by the Ld.C.A. for the Appellant.

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 before me, the Appeal is abated.

The Appeal stands disposed of thus.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

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