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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76769 of 2017

(Arising out of Order-in-Original No. COMMR/B-I/ST/14/2017 dated 30.05.2017 passed by the Commissioner of Central Excise, Customs and Service Tax, Bhubaneswar-I Commissionerate, C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

Commissioner of G.S.T. and Central Excise **: Appellant**
Bhubaneswar Commissionerate,
C.R. Building, Rajaswa Vihar,
Bhubaneswar – 751 007 (Odisha)

VERSUS

M/s. Gangadhar Jena **: Respondent**
HIG – 23, Housing Board Colony, Gaurav Vihar,
Paradeep, Odisha

APPEARANCE:

Shri S.K. Dikshit, Authorized Representative, for the Appellant / Revenue

Shri S.P. Siddhanta, Consultant, for the Respondent

CORAM:

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

FINAL ORDER NO. 75708 / 2026

DATE OF HEARING / DECISION: 16.06.2026

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called for hearing, the Ld. Consultant appearing on behalf of the respondent submitted that the Proprietor of the respondent-firm,namely,Gangadhar Jena, has expired on 06.10.2024 and, to that effect, the Death Certificate was produced by him, which was taken on record.

2. In view of the above, we find that the proceedings initiated against the respondent stand abated. Accordingly, the appeal filed by the Revenue is dismissed as infructuous.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd