CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Service Tax Appeal No. 85030 of 2016

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APP/340/15-16/1455 dated 01.09.2015 passed by the Commissioner of Central Excise & Customs (Appeals), Aurangabad)

M/s. Nilkanth Techno Service **Appellant**
Plot No.7, Rajiv Gandhi Nagar,
Mukundwadi, Chikalthana,
Aurangabad, Maharashtra.

Vs.

Commissioner of CE & ST, Aurangabad **Respondent**
N-5, Town Centre, CIDCO, Aurangabad 431 030.

Appearance:

None for the Appellant
Shri A.K. Srivastava, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 01.08.2023
Date of Decision: 01.08.2023

FINAL ORDER No. 86177/2023

PER: DR. SUVENDU KUMAR PATI

None for the appellant.

2. Appellant is a proprietorship firm and the proprietor is stated to be dead as revealed from order dated 20.07.2022. The same has not been authenticated by production of any death certificate Notice sent to the appellant through the respondent department received back unserved as they failed to locate the appellant. Notice sent through email by the department also did not receive any response.

3. Under the circumstances, we have no option but to dismiss the appeal for default. The said dismissal is to be treated as

abatement of the appeal in the event of the death of the proprietor.

(Order pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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