CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Application No. 86154 of 2023
(on behalf of Appellant)

In

Service Tax Appeal No. 317 of 2012

(Arising out of Order-in-Original No. GOA/ST-/COMMR/20/11-12 dated 31.01.2012 passed by the Commissioner of Customs, Central Excise & Service Tax, Goa Commissionerate.)

M/s Cobra Personnel & Intelligence Services .... Appellant
318, Mala Fontainhas,
Panji, Goa 403 001.

Versus

Commissioner of Customs, Central Excise & Service Tax, Goa .... Respondent
ICE House, EDC Complex,
Plot No. 6, Patto Plaza,
Panji, Goa 403 001.

Appearance:

Shri N.S. Patel, Advocate for the Appellant

Shri S.B.P. Sinha, Auth. Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87144/2023

Date of Hearing: 08.11.2023

Date of Decision: 08.11.2023

Per: S.K. MOHANTY

Heard both sides.

2. When the matter was called for hearing, learned Advocate appearing for the appellant submitted an Affidavit showing that the proprietress of the appellant firm expired on 18.07.2017 and accordingly, prayed for abating the appeal in terms of Rule 22 of the Customs, Excise and Service Tax Appellate Tribunal (Procedures) Rules, 1982.

3. We have perused the death certificate dated 26.07.2017 issued by the Corporation of the City of Panaji attached to the affidavit submitted before the Bench by learned Advocate. Since, the diseased Late Mrs. Filomena S. Vaz was the sole proprietress of the appellant firm, the appeal cannot be continued further for decision on merits. Accordingly, in terms of Rule 22 ibid, the appeal is abated.

4. The appeal is disposed of in above terms.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha