CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5

SERVICE TAX APPEAL NO. 86800 OF 2016

(Arising out of Order-in-Original No. PUN-SVTAX-000-COM-088-15-16 dated 18.03.2016 passed by the Pr. Commissioner Service Tax, Pune)

COMMISSIONER SERVICE TAX-I, PUNE
I.C.E. House, 41/A, Sasoon Road, Pune-411001. **Appellant**

Vs.

M/s. ALERT SECURITY FORCE
136, Trimurti Society, Warje Malwadi, Karve Nagar, Pune-411 052 **Respondent**

Appearance:
Present for the Appellant : Shri S.B.P. Sinha, Superintendent, A.R.
Present for the Respondent: Shri M.P. Joshi, Advocate

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

FINAL ORDER NO. 85625/2024

Date of Hearing : 21/06/2024
Date of Hearing : 21/06/2024

PER: BENCH

Both sides are present.

2. Learned Counsel, who appears on behalf of wife of Proprietor Sharad K. Pawar, informs that Sole Proprietor of Respondent firm has expired on 17.07.2016 and the firm is no more in existence and the appeal being filed against setting aside of penalty imposed by the Commissioner (Appeals), which is a personal liability, it should abate.

3. Learned Authorised Representative for the Appellant department also submits that they have received information from the concerned Commissioner through a letter 18.01.2024 (copy filed) that Appellant had passed away in 2016.

4. This being an appeal in which non-imposition of personal penalty on a proprietorship firm is challenged, it should abate in view of the provision contained under Rule 22 of CESTAT (Procedure) Rules, 1982, we therefore abate the appeal.

5. No penal liability exists against successor-in-interest since proprietorship firm is no more in existence.

(Operative portion of the order pronounced in open court)

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)

Arti