CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 85130 of 2017

(Arising out of Order-in-Appeal No. MUM/SVTAX/002/APP/509/16-17 dated 31.10.2016 passed by the Commissioner of Service Tax (Appeals), Mumbai-II)

M/s Prashant Electricals **.... Appellant**
B1-001, Nav Bharat Co-operative Society,
Sector - 2, New Panvel (East), Dist. – Raigad,
Navi Mumbai – 410 206

Versus

Commissioner of Central Excise & Service Tax , Raigad **.... Respondent**
Kendriya Utpad Shulka Bhavan,
Plot No. 1, Sector – 17, Khandeshwar,
Navi Mumbai – 410 206

Appearance:

Shri Karan Lodaya, Chartered Accountant for the Appellant

Shri C.S. Pavan, Authorized 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/85906/2024

Date of Hearing: 06.09.2024
Date of Decision: 06.09.2024

Per: S.K. Mohanty

Heard both sides.

2. Learned C.A. appearing for the appellant submits that Late Mr. Rajendra Srivastava was the sole proprietor of the appellant's firm M/s Prashant Electricals and that he expired on 04.03.2013. He also submitted the death certificate dated 06.04.2013 issued by the Health Department, Panvel Municipal Council, Government of Maharashtara. Accordingly, he prayed for abating the appeals filed by the appellant.

3. We have perused the certificate dated 06.04.2023 submitted by the learned C.A.. Since, the proprietor of the appellant is no more in existence, in terms of Rule 22 of the Customs Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, the appeals shall stand abated.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha