

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi

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PRINCIPAL BENCH – COURT NO. 4

**Service Tax Appeal No. 50685 Of 2018**

[Arising out of OIA No. BHO-EXCUS-001-APP-569-17-18 dated 19.12.2017 passed by the Commissioner (Appeals) of Central Goods, Service Tax, Central Excise, Jabalpur]

**Commissioner (Appeals) of Central Goods : Appellant (s)**  
**Service Tax, Customs and central Excise**  
Central Revenue Building, Napier Town, Jabalpur

Versus

**M/s A. Ahmed : Respondent(s)**  
Ward No. 06, Near State Bank of India  
Purani Basti, Distt. Anuppur (M.P)

APPEARANCE:

Ms. Jayakumari, Authorized Representative for the Appellant  
Shri Ashutosh Chaudhary, Advocate for the Respondent

**CORAM :**  
**HON'BLE MR. RAJU, MEMBER (TECHNICAL)**  
**HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)**

**FINAL ORDER No. 55339/2024**

Date of Hearing:12.03.2024  
Date of Decision:12.03.2024

**DR. RACHNA GUPTA**

Learned Counsel has brought to notice that the Assessee-Respondent has expired. The death certificate is mentioned to have been placed on record. The same is acknowledged by the Department. It is also mentioned that the Assessee-Respondent was the sole proprietor.

2. Learned Authorized Representative has placed on record a communication received from the concerned Commissionerate

expressing the opinion that the proceedings cannot continue against dead person.

3. Keeping in view the same, the directions of the Hon'ble Supreme Court in the case of **Shabina Abraham versus The Collector of Central Excise and Customs reported as 2015 (322) ELT 372 (S.C.)** and Rule 22 of CESTAT Procedure Rules, 1982, we hereby dispose off the present appeal holding that it stands abated in view of death of the sole proprietor of the Assessee-Respondent.

*(Dictated and pronounced in the open court)*

**(RAJU )**  
MEMBER (TECHNICAL)

**(RACHNA GUPTA)**  
MEMBER (JUDICIAL)

G.Y.