

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 133 of 2018

- The Principal Commissioner, CGST and Central Excise, GST Bhavan, Dhamtari Road, Tikrapara, District : Raipur, Chhattisgarh

---- Appellant

Versus

- M/s A.S. Associates House No. 208, Sector 1, Geetanjali Nagar, Raipur Chhattisgarh. 492001

-----Respondent

For Appellant : Shri Maneesh Sharma, Advocate
For Respondent : None appears

**Hon'ble Shri PR Ramachandra Menon, Chief Justice &
Hon'ble Shri Justice Parth Prateem Sahu
Order on Board**

Per PR Ramachandra Menon, CJ

18.07.2019

1. Heard.
2. This matter arises from the verdict dated 01.02.2018 passed by the Customs, Excise, Service Tax Appellate Tribunal, Principal Bench, New Delhi which stands detriment to rights and interests of the Revenue.
3. It is brought to our notice that the sole proprietor of respondent took his last breath in February, 2018, whereas the appeal has been preferred only on 30th August, 2018.

4. In the said circumstance, learned standing counsel for the appellant seeks our permission to withdraw the proceedings without prejudice to rights and liberty to pursue appropriate steps in accordance with law.
5. Permission is granted.
6. Accordingly, appeal is dismissed as withdrawn.

Sd/-
(PR Ramachandra Menon)
Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge