

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 12718 of 2014-DB

[Arising out of Order-in-Original/Appeal No SUR-EXCUS-002-COM-116-13-14 dated 31.03.2014 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II]

Sanjay Tiwari

15, Rajdeep Society, Opp. Vishwakarma Temple,
Sabarmati Gandhinagar Highway, Sabarmati,
AHMEDABAD, GUJARAT

.... Appellant

VERSUS

Commissioner of Central Excise & ST, Surat-ii

New C.Ex Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

.... Respondent

APPEARANCE :

Shri Sudhanshu Bissa, Advocate for the Appellant

Shri Kalpesh P Shah, Asst. Commissioner (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING/ DECISION : 01.05.2023

FINAL ORDER NO. A/11158/2023

RAMESH NAIR :

Shri Sudhanshu Bissa, learned Counsel appearing on behalf of the appellant submits that appellant Shri Sanjay Tiwari has expired on 11 May 2021. He submitted death certificate issued by Ahmedabad Municipal Corporation.

2. Accordingly, the appeal is disposed of as abated under Rule 22 of CESTAT Procedure Rules, 1982.

(Pronounced in the open court on _____)

**(Ramesh Nair)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**