

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 23313 of 2014

[Arising out of Order-in-Original No. BEL-EXCUS-000-COM-BHR-006-14 dated 17.07.2014 passed by the Commissioner of CE & ST, Belgaum]

Bharatkumar N. Patel Director

.....Appellant

Hicure Pharmaceutical Pvt Ltd
Hubli Karwar Road, Kadankoppa Tq
Kalghatgi, Dharwad, Karnataka

VERSUS

Commissioner of CE & ST, Belgaum

.....Respondent

No. 71, Club Road, Central Excise Building
Belgaum, Karnataka - 590001

APPEARANCE:

Present for the Appellant: Sh. Nazir K. Sheik, Advocate

Present for the Respondent: Sh. H. Jayathirtha, A.R.

CORAM:

HON'BLE Dr. D. M. MISRA, MEMBER (JUDICIAL)

HON'BLE Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 21481/2023

DATE OF HEARING: 21.12.2023

DATE OF DECISION: 21.12.2023

PER D. M. MISRA

The Id. Advocate for the appellant placed the death certificate of the appellant Sh. Bharatkumar Nathuram Patel issued by the Government of Karnataka dated 16.08.2020. He has submitted that the appellant has expired on 28.07.2020, therefore, the appeal abates.

2. The Id. AR for the Revenue has no objection.
3. Since, the appellant has expired on 28.07.2020, accordingly, in view of the Rule 22 of CESTAT (Procedure) Rules, 1982, the appeal abates.

(Dictated and pronounced in the open court)

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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