CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 54676 of 2014

[Arising out of Order-in-Appeal No. 82/CE/Appeal/DLH-IV/2014 dated 29.05.2014 passed by the Commissioner (Appeals), Central Excise, Faridabad]

Himalaya Overseas **......Appellant**
T-2, Okhla Industrial Area, Phase II,
New Delhi 110020
(*Current Address* : A-2, Second Floor,
Dharampal Satyapal Road, Sector 68, Noida,
Uttar Pradesh 201301)

VERSUS

Commissioner of Central Excise, Delhi-IV **......Respondent**
Plot No. 36-37, Sector 32, Opp Medanta Hospital,
Gurgaon, Haryana 121001

WITH

Excise Appeal No. 54677 of 2014

[Arising out of Order-in-Appeal No. 80/CE/Appeal/DLH-IV/2014 dated 29.05.2014 passed by the Commissioner (Appeals), Central Excise, Faridabad]

Himalaya Overseas **......Appellant**
T-2, Okhla Industrial Area, Phase II,
New Delhi 110020
(*Current Address* : A-2, Second Floor,
Dharampal Satyapal Road, Sector 68, Noida,
Uttar Pradesh 201301)

VERSUS

Commissioner of Central Excise, Delhi-IV **......Respondent**
Plot No. 36-37, Sector 32, Opp Medanta Hospital,
Gurgaon, Haryana 121001

AND

Excise Appeal No. 54678 of 2014

[Arising out of Order-in-Appeal No. 81/CE/Appeal/DLH-IV/2014 dated 29.05.2014 passed by the Commissioner (Appeals), Central Excise, Faridabad]

Himalaya Overseas **......Appellant**
T-2, Okhla Industrial Area, Phase II,
New Delhi 110020

(*Current Address* : A-2, Second Floor,
Dharampal Satyapal Road, Sector 68, Noida,
Uttar Pradesh 201301)

VERSUS

Commissioner of Central Excise, Delhi-IV ......Respondent
Plot No. 36-37, Sector 32, Opp Medanta Hospital,
Gurgaon, Haryana 121001

APPEARANCE:

None for the Appellant

Shri Ravinder Jangu, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60365-60367/2025

DATE OF HEARING: 05.03.2025
DATE OF DECISION: 05.03.2025

S. S. GARG :

Sh. Samir Sinha, Representative for the Appellant, vide his letter dated 04/03/2025 has stated that Shri R.N. Sinha, the proprietor of Himalaya Overseas, has expired on 11/09/2015; in this regard, death certificate of Shri R.N. Sinha, issued by South Delhi Municipal Corporation on 17/09/2015, has been placed on record. It is further stated that Shri R.N. Sinha was the sole proprietor of the Appellant, who has died during the pendency of the present appeals; registration-cum-membership certificate, issued by Export Promotion Officer on 04/04/2014, has also been produced on record.

2. After considering the facts stated in the letter and examining the death certificate of the proprietor Shri R.N. Sinha as well as

registration-cum-membership certificate, we find that in terms of Rule 22 of CESTAT (Procedure) Rules, 1982, when the appellant dies during the pendency of the appeal, the appeal shall abate. Accordingly, these three appeals stand abated and accordingly, are disposed of.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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