CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. III

EXCISE APPEAL No.42662 of 2014

(Arising out of Order-in-Original No.55/2014 (c) to 56/2014 (c) dated 09.09.2014 passed by Commissioner of Central Excise, Puducherry]

M/s.JB Aluminium Extrusion **Appellant**
R.S.No.243, Thirukanchi Road,
Odiampet Village, Villianur,
Puducherry 605 110.

VERSUS

Commissioner of GST & Central Excise **Respondent**
Puducherry Commissionerate,
No.1, Goubert Avenue,
Puducherry 605 001.

APPEARANCE :

None
For the Appellant

Shri Arul C. Durairaj, Superintendent, AC (AR)
For the Respondent

CORAM : HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER(TECHNICAL)

DATE OF HEARING : 29.09.2021
DATE OF DECISION : 29.09.2021

FINAL ORDER No. 42349 / 2021

PER : SULEKHA BEEVI C.S

It has been reported to the Tribunal that the Proprietress Ms. S. Vijayalakshmi of the appellant-company namely JB Aluminium Extrusions who filed the appeal has passed away on 26.10.2018. A Death Certificate is also furnished along with the report. On

23.09.2021, the Bench directed the department to verify the same and file the report. Today, a report has been filed dt. 27.09.2021 by the department wherein it is reported that Ms. S.Vijayalakshmi, Proprietrress of the company has passed away on 26.10.2018. As per Rule 22 of CESTAT (Procedure) Rules, 1982, the appeal abates for the reason that the appellant has passed away and since no further steps have been taken in this regard. Appeal is dismissed accordingly.

(dictated and pronounced in court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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