

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise Appeal No. 2243 of 2008 with
E/Misc/ 51293/2016**

(Arising out of Order-in-Appeal No. 71-74/CE/DLH/2008 dated 04.06.2008 passed by the Commissioner of Central Excise (Appeals), Delhi-I)

DATE OF HEARING : 05.07.2017

DATE OF DECISION : 05.07.2017

CCE, Delhi

....

Appellant

(Rep by Sh. R.K. Mishra, DR)

VERSUS

Sh. Anil Khanna

....

Respondent

(Rep. by Sh. Amit Jain, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 54783/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Shri Amit Jain, learned counsel for the Appellants, has moved a Misc. Application wherein *inter alia* it is stated that by the impugned order penalty was levied on Shri Anil Khanna, who was the Partner of M/s New Era Industries. He has also produced a photo copy of the death certificate of Shri Anil Khanna dated 01.05.2009. In view of this death certificate, the penalty proceedings against Shri Anil Kanna, as per Rule 22 of the CESTAT (Procedure) Rules, 1982, are abated.

2. In the result, the appeal is disposed of being abated. Misc. Application also stands disposed of accordingly.

(Dictated & pronounced in the open court)

**(V. PADMANABHAN)
MEMBER (TECHNICAL)**

**(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT**