

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.1

**Excise Appeal No.78894 of 2018
And
Cross Objection No75112 of 2019**

(Arising out of Order-in-Appeal No.150-151/HWH/CE/2018-19 dated 28.06.2018 passed by Commissioner of CGST & CX, (Appeals-II), Kolkata.)

Commissioner of CGST & CX, Howrah Commissionerate
(15/1, Strand Road, Custom House, M.S.Building, Kolkata-700001.)

...Appellant

VERSUS

Sri Satya Narayan Kejriwal
Managing Director of M/s. Star Battery Ltd.
(1/4C, Khagendra Chatterjee Road, Kolkata-700002.)

.....Respondent

APPEARANCE

Shri S.Mukhopadhyay, Authorized Representative for the Revenue

NONE for the Respondent

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 75952/2023

DATE OF HEARING : 6 July 2023
DATE OF DECISION : 6 July 2023

Per : ASHOK JINDAL :

On perusal of records, we find that the appellant herein has already passed away and to that effect a Death Certificate dated 20.05.2021 has also been placed on record.

2. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982 and taking into

consideration the Death Certificate dated 20.05.2021, the appeal stands dismissed as abated. Cross Objection also gets disposed of.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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