

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

REGIONAL BENCH - COURT NO.1

**Customs Appeal No.76451 of 2016**

(Arising out of Order-in-Original No.01.Pr.Commr./Kol-I/C.Ex./2016-17 dated 24.05.2016 passed by Principal Commissioner of Central Excise, Kolkata-I Commissionerate, Kolkata.)

**Shri P.R. Roy, Director  
M/s. Omni Auto Limited**

(Plot No.B-7 & 8, Phase VII, Adityapur Industrial Area, Jamshedpur.)

**...Appellant**

*VERSUS*

**Principal Commissioner of Central Excise, Kolkata-I**

**.....Respondent**

(GST Bhawan, 180, Shatipally, Rajdanga Main Road, Kolkata-700107.)

**APPEARANCE**

Shri B.N.Pal, Advocate for the Appellant (s)

Shri Faiaz Ahmed, Authorized Representative for the Revenue

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

**FINAL ORDER NO. 76313/2023**

DATE OF HEARING : 4 August 2023

DATE OF DECISION : 4 August 2023

**Per : ASHOK JINDAL :**

Shri B.N.Pal, Ld.Advocate intimated that Shri P.R.Roy, the appellant herein, has died on 24.01.2023. In this connection, the Ld.Advocate also submitted a Death Certificate dated 28.01.2023 of the said appellant. Thereafter, he prays for abatement of the appeal.

2. The Ld. Authorized Representative for the Revenue has no objection for the said prayer as asked for by the Ld.Advocate for the Appellant.

3. Heard both sides and perused the Death Certificate as submitted by the Ld.Advocate for the Appellant.

4. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellant Tribunal (Procedure) Rules, 1982 and taking into consideration the Death Certificate placed before us, the Appeal is abated.

(Dictated and pronounced in the open Court.)

Sd/  
**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

Sd/  
**(K. ANPAZHAKAN)**  
**MEMBER (TECHNICAL)**

**sm**