

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 70732 of 2013

(Arising out of Order-in-Original No. COMMR/B-1/ST-41/2012 dated 28.03.2013 passed by Commissioner of Central Excise, Customs & Service Tax, BBSR-I.)

M/s Himansu Sekhar Mishra,
(Angaragadia, Birla road, Balasore-756001, Odisha.)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Bhubaneswar-I,
C. R. Building, Rajaswa vihar, Bhubaneswar-751007 (Odisha),

...Respondent

..

APPERANCE :

None, for the Appellant

Shri S. Mukhopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN MEMBER (TECHNICAL)

FINAL ORDER No.77617/2023

DATE OF HEARING : 07.12.2023

DATE OF DECISION : 07.12.2023

PER BENCH :

The Advocate on Record has submitted by email that the appellant herein has expired on 24.04.2022. To this effect, the Death Certificate dt. 24.04.2022 is enclosed.

2. In view of the provisions of Rule 22 of Customs Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982 and taking into consideration of the Death Certificate dt. 24.04.2022, the appeal stands abated.

(Dictated and pronounced in the open court)

(R. Muralidhar)
Member (Judicial)

(K. Anpazhakan)
Member (Technical)

T.K.