

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Excise Appeal No. 538 of 2011

(Arising out of Order-in-Original No. CCE/SHILLONG NO.02/2011 dated: 31.03.2011 passed by Commissioner of Central Excise, Shillong.)

Shri Madan Lal Mittal, Director

(At-Harli Bagan, Byrnihat, Dist-Ri-Bhoi, Pin-793101, Meghalaya.)

...Appellant

VERSUS

Commissioner of Central Excise, Shillong

(M.G. Road, Shillong, Meghalaya, Pin-793001.)

...Repondent

Appearance:

Mr. Debraj Sahu, Advocate for the Appellant

Mr. Krishnendu Chowdhury, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON MEMBER (TECHNICAL)

Final Order No. 75196/2024

Date of Hearing: 13.02.2024

Date of Decision: 13.02.2024

PER: R. MURALIDHAR:

The Ld. Authorized Representative has produced a copy of the Death Certificate issued by Government of Assam on 31.07.2021 certifying that the Appellant Shri Madan Lal Mittal had expired on 17.07.2021. Consequently, the penalty imposed on him in the impugned Order abates.

2. Accordingly, we dismiss the Appeal on this ground.

(Dictated and pronounced in the open court)

Sd/-

**(R. Muralidhar)
Member (Judicial)**

Sd/-

**(Rajeev Tandon)
Member (Technical)**

Pinaki

