

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

REGIONAL BENCH – COURT NO.1

Excise Appeal No.75113 of 2017

(Arising out of Order-in-Original No.27-29/Commissioner/CE/Kol.IV/2016 dated 30.09.2016 passed by Commissioner of Central Excise, Kolkata IV)

Alkesh Sharma, C/o Bhushan Power & Steel Limited

(NH-2, Delhi Road, Vill.-Bangihati, PO-Mallickpara, Dist.-Hooghly, Pin-712203)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Howrah

(15/1, Stand Road, Kolkata-700001)

Respondent

APPEARANCE :

None for the Appellant

Shri D.Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.76031/2025

DATE OF HEARING : 28 APRIL 2025

DATE OF DECISION : 28 APRIL 2025

Per Ashok Jindal :

When the matter was called, none appeared on behalf of the appellant. However, it is seen from the record that the appellant has expired on 02.05.2024. In this regard, a Death Certificate dated 02.05.2024 of Alkesh Sharma (Appellant herein) has been placed on record.

2. 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 of Alkesh Sharma, the Appeal stands abated.

(Pronounced in the open court)

**(Ashok Jindal)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**

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