

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 664 of 2010

(Arising out of Order-in-Original No. 34/Commr./BOL/10 dated 07/06/2010 passed by
Commissioner of Central Excise, Bolpur)

**M/s. Kumar Chand Chawla,
Director of C. P. Re-Rollers Limited**

(Raturia Industrial Area, Angadpur, Durgapur-713215, West Bengal)

Appellant

VERSUS

Commr. of CGST & Central Excise, Bolpur

(Nanoor Chandidas Road, Sian, Bolpur, Birbhum, West Bengal-731204)

Respondent

APPEARANCE :

Shri Subrata Mukherjee, Consultant for the Appellant

Shri S. K. Dikshit, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO. 76860/2025

Date of Hearing : 4th July 2025

Date of Decision : 4th July 2025

PER R. MURALIDHAR

The Learned Consultant for the appellant has submitted a Death Certificate dated 04.07.2023 of Shri Kumar Chand Chawla (Appellant herein). Thereafter, he prays for abatement of the Appeal.

2. Heard the parties and perused the Death Certificate as submitted by the Ld. Consultant for the Appellant.

3. 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 by the Ld. Consultant before us, the Appeal stands abated.

(Dictated and pronounced in the open court.)

Sd/-
(Rajeev Tandon)
Member (Technical)

Sd/-
(R. Muralidhar)
Member (Judicial)

Pooja