

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH

Excise Appeal No: 231 of 2012

[Arising out of Order-in-Original No: 03/MI/2011 dated 23rd February 2011
passed by the Commissioner of Central Excise, Mumbai – I.]

H A Joshi
Paramount Paper Products
Flat No. 1, Dharamjyot, New Kantwadi Road
Off: Turner Road, Bandra (W), Mumbai

... Appellant

versus

Commissioner of Central Excise
Mumbai – I
New Central Excise Building, 115 Maharshi Karve Road,
Churchgate (E), Mumbai – 400 020

...Respondent

APPEARANCE:

None for the appellant

Shri DS Chavan, Superintendent (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

FINAL ORDER NO: A/88471/2018

DATE OF HEARING:	18/04/2018
DATE OF DECISION:	18/04/2018

PER: C J MATHEW

This appeal is filed against order-in-original no. 03/MI/2011
dated 23rd February 2011 of Commissioner of Central Excise,

Mumbai – I which had imposed penalty of ₹ 20,00,000/- on Mrs HA Joshi, Partner of M/s Paramount Paper Products, under rule 209A of the Central Excise Rules, 1944.

2. It is seen from the records that death certificate dated 5th April 2018 records death of the appellant herein on 2nd April 2018.

3. In view of the death of the appellant, and in accordance with CESTAT (Procedure) Rules, 1982, this appeal abates.

(Pronounced in open court)

(C J Mathew)
Member (Technical)