CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Excise Appeal No. 85746 of 2013

(Arising out of Order-in-Appeal No. BR(281-282)Th/2012 dated 19.11.2012 passed by Commissioner of Central Excise (Appeals), Mumbai-I)

Harlord Lobo **Appellant**

19-24, Oswal Industrial Estate,

Mumbai Nasik Highway, Asangaon,

Tal. Shahapur, Dist: Thane.

Vs.

Commissioner of Central Excise, Thane-I **Respondent**

2nd Floor, Chadwa Building, Valipir Road,

Kalyan (West).

Appearance:

Shri V. M. Doiphode, Advocate, for the Appellant

Shri P. K. Acharya, Superintendent, Authorised Representative, for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 30.03.2023

Date of Decision: 30.03.2023

FINAL ORDER NO. A/85570/2023

PER: SANJIV SRIVASTAVA

This appeal has been filed by the appellant against Order of Commissioner appeal by which he has upheld a penalty of Rs. 1 Lakh imposed on the appellant under Rule 26 of Central Excise Rules, 2002.

2. When matter was called on 30.03.2023, Counsel for the applicant submitted that appellant has expired on 14.12.2018. He also produced the copy of the death certificate.

3. The appellant in the present appeal is an individual on whom penalty has been imposed has subsequent to the filing of appeal expired as submitted by Counsel.

4. The appeal abates in terms of Rule 22 of CESTAT Procedure Rules, 1982.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)

Member (Judicial)

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