CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Excise Appeal No. 89806 of 2013

(Arising out of Order-in-Appeals No. NGP/EXCUS/000/APPL/871/13-14 dated 30.09.2013 passed by the Commissioner of Customs & Central Excise (Appeals), Nagpur)

M/s. Chao Agencies **…..Appellant**
Thru Mr. O.P. Rungta, House no. 171
Sector 2, Panchkula

Vs.

Commissioner of Central Excise, Nagpur **…..Respondent**
Telangkhedi Road, Civil Lines
Post Box no. 81, Nagpur

APPEARANCE:

None for the appellant
Shri Xavier Mascarenhas, Supdt (AR) for the respondent

CORAM: **Hon'ble Mr C J Mathew, Member (Technical)**
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: A/86199/2023

DATE OF HEARING: 17-08-2023
DATE OF DECISION : 17-08-2023

Per: Coram

This appeal lies against order-in-appeal no. NGP/EXCUS/000/APPL/871/13-14 dated 30th September 2013 of Commissioner of Central Excise (Appeals), Nagpur in which penalty of ₹8,00,000/- under Rule 209A of the Central Excise Rules, 1944 had been imposed on the appellant.

2. It is seen from the records that intimation of death of the appellant on 16th April 2021 has been supported by certificate dated 19th May 2021.

3. Accordingly, in terms of rule 22 of Customs, Excise, Service Tax Appellate Tribunal (Procedure) Rules, 1982, this appeal stands abated.

(Dictated and pronounced in open Court)

(Ajay Sharma) **Member (Judicial)**	**(C J Mathew)** **Member (Technical)**

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