

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 13193 of 2014-DB

(Arising out of OIA-190-COMMR-A--CUS-JMN-2014 Dated-15.05.2024 passed by
Commissioner of Commissioner of CUSTOMS-JAMNAGAR(PREV))

M/s Rishi Ship Breakers

Plot No. 109,
Ship Breaking Yard, Sosiya / Alang,
Bhavnagar, Gujarat

.....Appellant

VERSUS

CC- Jamnagar (prev)

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar-Gujarat

.....Respondent

WITH

CUSTOMS Appeal No. 10107 of 2016-DB

(Arising out of OIA-JMN-CUSTM-000-APP-097-15-16 Dated-27.10.2024 passed by
Commissioner of Commissioner of CUSTOMS-JAMNAGAR(PREV))

M/s Rishi Ship Breakers

Plot No. 109,
Ship Breaking Yard, Sosiya / Alang,
Bhavnagar, Gujarat

.....Appellant

VERSUS

CC- Jamnagar (prev)

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar-Gujarat

.....Respondent

APPEARANCE:

Shri Jagdish K Narang, Advocate appeared for the Respondent
Shri A.R. Kanani, Superintendent, (Authorized Representative) appeared for
the Appellant

**CORAM: HON'BLE MR. RAMESH NAIR (JUDICIAL)
 HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

FINAL ORDER NO. 10960-10961 /2024

DATE OF HEARING:25.04.2024

DATE OF DECISION:25.04.2024

RAMESH NAIR

After hearing sometime, we observe from the records that the proprietor of the appellant's proprietor ship firm has expired. In this regard, learned counsel has submitted a death certificate in this regard. In view of the fact that the appellant is no more, the appeals are abated

and disposed of accordingly in terms of Rule 22 of the CESTAT Procedure Rules, 1982.

(Dictated and Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Neha