

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 1

CUSTOMS Appeal No. 11120 of 2015-DB

[Arising out of Order-in-Original No KDL-COMMR-23-2014-15 dated 31.03.2015 passed by Commissioner of CUSTOMS-KANDLA]

Nilesh Keshvlal Patel

Managing Director of M/s, N K Protein Limited
7th Floor, Popular House, Ashram Road,
AHMEDABAD -GUJARAT

.... Appellant

VERSUS

Commissioner of Customs, Kandla

CUSTOM HOUSE,
NEAR BALAJI TEMPLE, KANDLA, GUJARAT

.... Respondent

APPEARANCE :

Shri Manish Jain, Advocate for the Appellant
Shri Jaspreet Singh Sukhija, Addl. Commissioner for the Respondent

CORAM:

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

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

DATE OF HEARING/ DECISION: 12.03.2026

FINAL ORDER NO. 10278/2026

MR. SANJIV SRIVASTAVA :

Learned Counsel for the appellant submitted that the appellant has expired on 16.08.2020 and submitted death certificate dated 19.08.2020 in respect of Shri Patel Nilesh (Aadhar Card No. 5038 7239 5351), issued by Department of Health and Family Welfare, Government of Gujarat and stated that appeal abates in terms of Rule 22 of CESTAT Procedure Rules, 1982. Learned AR has no objection.

2. In view of the Rule 22 of the CESTAT Procedure Rules, 1982, the proceeding in this case is abated. Appeal is disposed of as abated.

(Dictated and pronounced in the open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

(DR. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

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