

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

**Customs Appeal No.3086 of 2011-DB**

*(Arising out of Order-in-Original No.12/2011 Cus. Adjn.  
Dated 27.7.2011 passed by the Commissioner of  
Customs, Bangalore.)*

**Mr. STEPHEN ROSARIO  
PROPRIETOR**

M/s. Zandra Trading Company  
No.41, 1st Floor, Mullai Street,  
Priyadharisini Nagar,  
Nainarmandapam  
Pondicherry – 605 004.

Appellant(s)

**Versus**

**The Commissioner of Customs**

C.R. Building  
P.B. No.5400, Queen's Road  
Bangalore – 560 001.

Respondent(s)

**Appearance:**

Mr. Gokulraj. L, Advocate

For the Appellant

Mr. K. A. Jathin,  
Dy. Com. (AR)

For the Respondent

**CORAM:**

**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)**

**HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**Final Order No.20585/2023**

Date of Hearing: 19/06/2023

Date of Decision: 19/06/2023

**Per : Dr. D.M. MISRA**

The learned advocate for the appellant submits that the appellant Mr. Stephen Rosario expired on 1.8.2021. In support,

he placed the Death Certificate dated 11.8.2021. He submits that the appeal abates in view of Rule 22 of CESTAT Procedure Rules, 1982. Learned Authorised Representative for the Revenue has no objection. In the result, the appeal abates.

*(Order dictated and pronounced in Open Court.)*

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

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