

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 3138 of 2011**

*(Arising out of Order-in-Appeal No.173/2011 to  
177/2011 dated 3.10.2011 passed by the Commissioner  
of Customs (Appeals), Cochin.)*

**M/s. Ramani Plywoods**

Kandachiri Perinad PO  
Kollam – 691 601.

Appellant(s)

**Versus**

**The Commissioner of Customs  
(Appeals)**

Custom House, Willingdon Island  
Cochin – 682 009.

Respondent(s)

**Appearance:**

Mr. M. S. Sajeev Kumar,  
Advocate

For the Appellant

Mr. Neeraj Kumar, AR

For the Respondent

**CORAM:**

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

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

**Final Order No. 21225 /2023**

Date of Hearing: 03.11.2023

Date of Decision: 03.11.2023

**Per : DR. D.M. MISRA**

The learned advocate for the appellant submitted that the Proprietor of the appellant expired on 26.03.2019. In support, he has placed the death certificate dated 19.9.2022 issued by the Government of Kerala, Department of Urban Affairs, Kollam. He submits that, thus, the appeal abates. The learned advocate submits that no legal heir is interested to pursue this appeal. The

learned Authorised Representative for the Revenue has no objection. Since the proprietor of the appellant expired, in accordance with Rule 22 of CESTAT Procedure Rules, 1982, the appeal abates.

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

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

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

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