

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

REGIONAL BENCH - COURT NO. I

**Customs COD Application No. 20391 of 2020
in
Customs Appeal No. 20296 of 2021**

[Arising out of Order-in-Original No. COC-CUSTOMS-000-COM-05/2019-20
dated 20.05.2019 passed by the Commissioner of Customs, Cochin]

T Mohammed

S/o T Poker, Thottunagal House,
Muthoor Tirur, Kerala

.....Appellant

VERSUS

Commissioner of Customs, Cochin

Customs House, Willingdon Island,
Cochin, Kerala 682009

.....Respondent

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Sh. Maneesh Akhoury, A.R.

CORAM:

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

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

FINAL ORDER NO. 21395/2023

DATE OF HEARING: 15.12.2023

DATE OF DECISION: 15.12.2023

PER D. M. MISRA

This miscellaneous application has been filed seeking
condonation of delay of 172 days in filing the appeal before this
Forum.

2. The Id. Advocate for the appellant forwarded the death certificate of Late Sh. T. Mohammed issued by the Government of Kerala in Form-6 indicating the date of death as 15th September, 2021.

3. The Id. AR for the Revenue submits that in such circumstances, the appeal abates. However, since the application seeking condonation of delay has not been argued and accepted, he has submitted that there is no reason for hearing the application for condonation of delay as the appellant has expired.

4. In the result, the miscellaneous application for condonation of delay is dismissed without considering on merit. Appeal is not entertained.

(Dictated and pronounced in the open court)

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

RA_Saifi