

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

REGIONAL BENCH - COURT NO. I (E-HEARING)

Customs Appeal No. 564 of 2011

[Arising out of OIO/OIA 261-BK-GGN-2011 dt. 27.07.2011 passed by the Commissioner of C.E., Gurgaon, Delhi-III]

Tipton International

NP 135B, Pitampura, Delhi - 110088

.....Appellant

VERSUS

Commissioner of CE & ST, Delhi-III

Plot No. 36-37, Sector 32, Gurgaon

.....Respondent

APPEARANCE:

Present for the Appellant: Mr. K.K. Sharma, Advocate

Present for the Respondent: Mr. Rajeev Gupta, Mr. Vijay Gupta, ARs.

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 60836 /2021

DATE OF HEARING: 12.04.2021

DATE OF DECISION: 12.04.2021

PER ASHOK JINDAL:

During the course of hearing, the Id. Counsel for the appellant submits that the appellant is a proprietary concern of Sh. Vinod Kumar Garg who unfortunately passed away on 25.12.2019. A death certificate to that effect has been placed on record. In view of this, the appeal abates.

(Dictated and pronounced in the open court)

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**