IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Customs Appeal No. 40644 of 2017

(Arising out of Order in Original No. 05/2017 dated 20.01.2017 passed by the Commissioner of Customs, Tuticorin)

Shri T.R. Dinakaran **Appellant**
Chairman, Shri Ramalinga Mills Ltd.
212-Ramasamy Nagar
Aruppukottai – 626 159.

Vs.

Commissioner of Customs **Respondent**
Custom House
New Harbour Estate
Tuticorin – 628 004.

APPEARANCE:

Shri M. Kannan, Advocate for the Appellant
Shri Anoop Singh, Authorised Representative for the Respondent

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)
Hon'ble Shri M. Ajit Kumar, Member (Technical)

FINAL ORDER NO.40722/2026

Date of Hearing: 15.06.2026
Date of Decision: 15.06.2026

Per P. Dinesha,

Customs Appeal No. 40644 of 2017 has been filed by T.R. Dhinakaran (the Appellant herein), challenging the order of the Commissioner of Customs, Tuticorin vide Order-in-Original No.05/2017 dated 20.01.2017.

2. Shri M. Kannan, the Ld. Advocate for the Appellant has informed the Bench that the Appellant Shri T.R. Dhinakaran died on 19.12.2022 and has filed a copy of the Death Certificate.

3. The Ld. Authorised Representative Shri Anoop Singh appeared for the Department.

4. On the death of the Appellant, the appeal stands abated in terms of provisions of Rule 22 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. Rule 22 of the CESTAT (Procedure) Rules reads as under:-

> "Rule 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application. - Where in any proceedings the appellant or applicant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be: Provided that every such application shall be made within a period of sixty days of the occurrence of the event:
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> Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit."

5. We find that in terms of Rule 22 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, on the death of the Appellant, the proceedings will be abated unless an application is made for continuance of such proceedings. In this case, no such application is made. It is ascertained that the Appellant herein, in this Appeal is the M.D of the Appellant-company who was visited with a personal penalty.

6. We find that in view of the judgement of the Hon'ble Supreme Court in the case of **Shabina Abraham & Ors. Vs. Collector of Central Excise & Customs** [2015 (322) E.L.T. 372 (SC)], wherein it has been held that no proceedings can be initiated or continued against

a dead person as it amounts to violation of natural justice in as much as the dead person, who is proceeded against is not alive to defend himself. It is apt to quote from the case of Shabina Abraham & Ors. Vs. CCE,

> "1. "Nothing is certain except death and taxes. Thus spake Benjamin Franklin in his letter of November 13, 1789 to Jean Baptiste Leroy. To tax the dead is a contradiction in terms. Tax laws are made by the living to tax the living. What survives the dead person is what is left behind in the form of such person's property. This appeal raises questions as to whether the dead person's property, in the form of his or her estate, can be taxed without the necessary machinery provisions in a tax statute. The precise question that arises in the present case is whether as assessment proceeding under the Central Excises and Salt Act, 1944, can continue against the legal representatives/estate of a sole proprietor/manufacturer after he is dead."

7. In view of the above, we hold that on the death of the appellant, the Appeal stands abated. The Appeal is accordingly disposed of.

(Order dictated and pronounced in open court)

Sd/-
(**M. AJIT KUMAR**)
Member (Technical)

Sd/-
(**P. DINESHA**)
Member (Judicial)

Rex