CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Customs Appeal No. 40374 of 2018

(Arising out of Order-in-Appeal No. 07/2018 dated 09.01.2018 passed by Commissioner of GST & CE, Trichy)

Shri. Hanif K. Thara, **...Appellant**
Proprietor, M/s. Unik Traders,
No. 140, Old Tharugupet Road,
Bangalore – 560 053.

Versus

Commissioner of Customs **...Respondent**
Custom House, Tuticorin – 628 004.

APPEARANCE :

Dr. S. Krishnanandh, Advocate for the Appellant
Shri N. Mohan, Authorized Representative for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

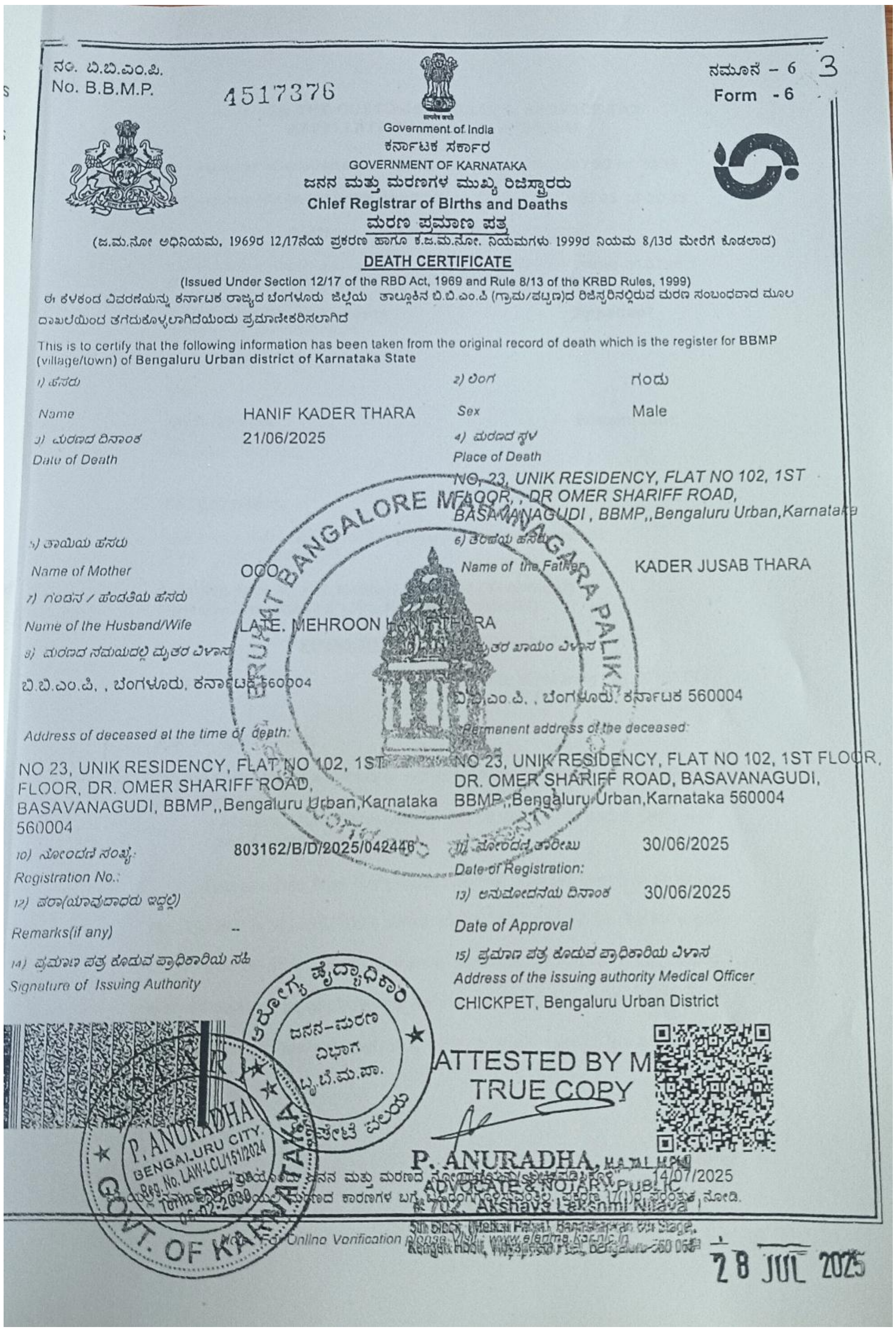
DATE OF HEARING /DECISION: 07.09.2026

FINAL ORDER No.40993/2026

Per Bench

When the matter was called out Dr. S. Krishnanandh, Ld. Advocate appearing for the Appellant submitted that the appellant Shri. Hanif K. Thara, is no more and in this regard, he furnished a copy of Death Certificate issued by the Government of Karnataka.

2. The Death Certificate of Shri. Hanif K. Thara is reproduced below for ready reference:-



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No. B.B.M.P. 4517376

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Government of India
ಕರ್ನಾಟಕ ಸರ್ಕಾರ
GOVERNMENT OF KARNATAKA
ಜನನ ಮತ್ತು ಮರಣಗಳ ಮುಖ್ಯ ರಿಜಿಸ್ಟ್ರಾರರು
Chief Registrar of Births and Deaths
ಮರಣ ಪ್ರಮಾಣ ಪತ್ರ
(ಜ.ಮ.ನೋ ಅಧಿನಿಯಮ, 1969ರ 12/17ನೆಯ ಪ್ರಕರಣ ಹಾಗೂ ಕ.ಜ.ಮ.ನೋ. ನಿಯಮಗಳು 1999ರ ನಿಯಮ 8/13ರ ಮೇರೆಗೆ ಕೊಡಲಾದ)

DEATH CERTIFICATE

(Issued Under Section 12/17 of the RBD Act, 1969 and Rule 8/13 of the KRBD Rules, 1999)

ಈ ಕೆಳಕಂಡ ವಿವರಣೆಯನ್ನು ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಬೆಂಗಳೂರು ಜಿಲ್ಲೆಯ ತಾಲ್ಲೂಕಿನ ಬಿ.ಬಿ.ಎಂ.ಪಿ (ಗ್ರಾಮ/ಪಟ್ಟಣ)ದ ರಿಜಿಸ್ಟರಿನಲ್ಲಿರುವ ಮರಣ ಸಂಬಂಧವಾದ ಮೂಲ ದಾಖಲೆಯಿಂದ ತೆಗೆದುಕೊಳ್ಳಲಾಗಿದೆಯೆಂದು ಪ್ರಮಾಣೀಕರಿಸಲಾಗಿದೆ

This is to certify that the following information has been taken from the original record of death which is the register for BBMP (village/town) of Bengaluru Urban district of Karnataka State

1) ಹೆಸರು / Name: HANIF KADER THARA
2) ಲಿಂಗ / Sex: ಗಂಡು / Male
3) ಮರಣದ ದಿನಾಂಕ / Date of Death: 21/06/2025
4) ಮರಣದ ಸ್ಥಳ / Place of Death: NO 23, UNIK RESIDENCY, FLAT NO 102, 1ST FLOOR, DR OMER SHARIFF ROAD, BASAVANAGUDI , BBMP,,Bengaluru Urban,Karnataka
5) ತಾಯಿಯ ಹೆಸರು / Name of Mother: OOO
6) ತಂದೆಯ ಹೆಸರು / Name of the Father: KADER JUSAB THARA
7) ಗಂಡನ / ಹೆಂಡತಿಯ ಹೆಸರು / Name of the Husband/Wife: LATE. MEHROON HANIF THARA
8) ಮರಣದ ಸಮಯದಲ್ಲಿ ಮೃತರ ವಿಳಾಸ: ಬಿ.ಬಿ.ಎಂ.ಪಿ. , ಬೆಂಗಳೂರು, ಕರ್ನಾಟಕ 560004
Address of deceased at the time of death: NO 23, UNIK RESIDENCY, FLAT NO 102, 1ST FLOOR, DR. OMER SHARIFF ROAD, BASAVANAGUDI, BBMP,,Bengaluru Urban,Karnataka 560004
9) ಮೃತರ ಖಾಯಂ ವಿಳಾಸ: ಬಿ.ಬಿ.ಎಂ.ಪಿ. , ಬೆಂಗಳೂರು, ಕರ್ನಾಟಕ 560004
Permanent address of the deceased: NO 23, UNIK RESIDENCY, FLAT NO 102, 1ST FLOOR, DR. OMER SHARIFF ROAD, BASAVANAGUDI, BBMP,,Bengaluru Urban,Karnataka 560004
10) ನೋಂದಣಿ ಸಂಖ್ಯೆ / Registration No.: 803162/B/D/2025/042446
11) ನೋಂದಣಿ ತಾರೀಖು / Date of Registration: 30/06/2025
12) ಷರಾ(ಯಾವುದಾದರು ಇದ್ದಲ್ಲಿ) / Remarks(if any): --
13) ಅನುಮೋದನೆಯ ದಿನಾಂಕ / Date of Approval: 30/06/2025
14) ಪ್ರಮಾಣ ಪತ್ರ ಕೊಡುವ ಪ್ರಾಧಿಕಾರಿಯ ಸಹಿ / Signature of Issuing Authority
15) ಪ್ರಮಾಣ ಪತ್ರ ಕೊಡುವ ಪ್ರಾಧಿಕಾರಿಯ ವಿಳಾಸ / Address of the issuing authority Medical Officer: CHICKPET, Bengaluru Urban District

BRUHAT BANGALORE MAHANAGARA PALIKE

ಆರೋಗ್ಯ ವೈದ್ಯಾಧಿಕಾರಿ ಜನನ–ಮರಣ ವಿಭಾಗ ಬೃ.ಬೆಂ.ಮ.ಪಾ. ಚಿಕ್ಕಪೇಟೆ ವಲಯ

14/07/2025

For Online Verification please visit www.ejanma.kar.nic.in

ATTESTED BY ME
TRUE COPY

P. ANURADHA, M.A.,M.L.,M.Phil
ADVOCATE & NOTARY PUBLIC
702, Akshaya Lakshmi Nilaya

NOTARY
P. ANURADHA
BENGALURU CITY
Reg. No. LAW-LCU/151/2024
Term Expiry 06-02-2030
GOVT. OF KARNATAKA

28 JUL 2025

3. Shri N. Mohan, Ld. Authorized Representative 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:*
>
> *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. After perusing the material on record, we find the Respondent has died on 21.06.2025 during the pendency of the present Appeal. We also find that in terms of Rule 22 of Customs, Excise and Service Tax Appellate Tribunal (Procedures) Rules, 1982, on the death of the appellant, the proceedings shall abate unless an application is made for continuance of such proceedings. In this case, no such application is made till date.

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)

(M. AJIT KUMAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

psd