CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Customs Appeal No. 40695 of 2017

(Arising out of Order-in-Original No. 06/2017 dated 08.02.2017 passed by Commissioner of Customs, Tuticorin)

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

Versus

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

APPEARANCE :

Shri. M. Kannan, 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)

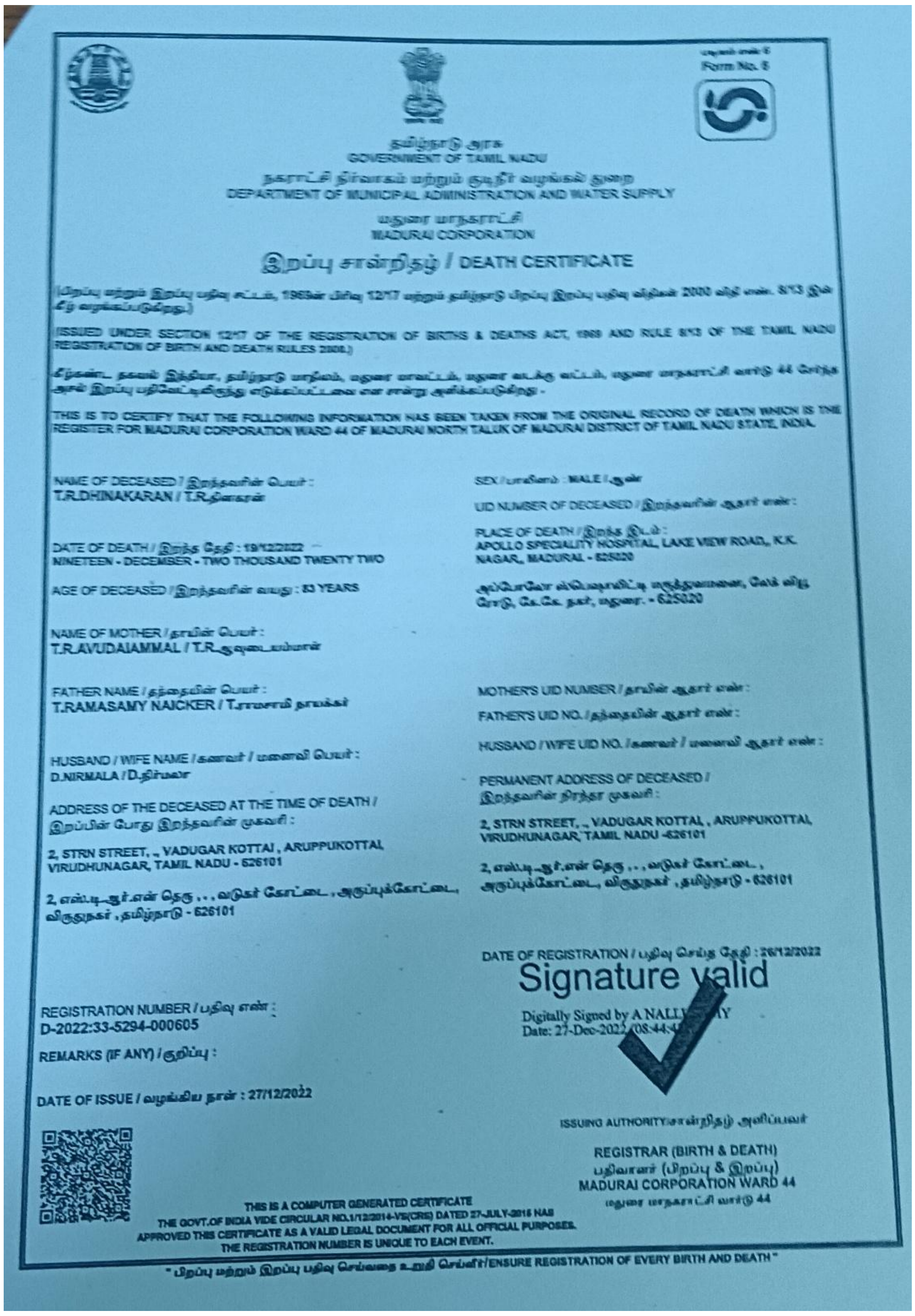
DATE OF HEARING /DECISION: 07.09.2026

FINAL ORDER No.40994/2026

Per Bench

When the matter was called out Shri. M. Kannan, Ld. Advocate appearing for the Appellant submitted that the appellant Shri. T R Dinakaran, is no more and in this regard, he furnished a copy of Death Certificate issued by the Madurai Corporation, Government of Tamil Nadu.

2. The Death Certificate of Shri. T R Dinakaran is reproduced below for ready reference:-



Form No. 6

தமிழ்நாடு அரசு
GOVERNMENT OF TAMIL NADU
நகராட்சி நிர்வாகம் மற்றும் குடிநீர் வழங்கல் துறை
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND WATER SUPPLY
மதுரை மாநகராட்சி
MADURAI CORPORATION

இறப்பு சான்றிதழ் / DEATH CERTIFICATE

(ISSUED UNDER SECTION 12/17 OF THE REGISTRATION OF BIRTHS & DEATHS ACT, 1969 AND RULE 8/13 OF THE TAMIL NADU REGISTRATION OF BIRTH AND DEATH RULES 2000.)

THIS IS TO CERTIFY THAT THE FOLLOWING INFORMATION HAS BEEN TAKEN FROM THE ORIGINAL RECORD OF DEATH WHICH IS THE REGISTER FOR MADURAI CORPORATION WARD 44 OF MADURAI NORTH TALUK OF MADURAI DISTRICT OF TAMIL NADU STATE, INDIA.

NAME OF DECEASED / இறந்தவரின் பெயர் :
T.R.DHINAKARAN

SEX : MALE / ஆண்

UID NUMBER OF DECEASED :

DATE OF DEATH / இறந்த தேதி : 19/12/2022
NINETEEN - DECEMBER - TWO THOUSAND TWENTY TWO

PLACE OF DEATH / இறந்த இடம் :
APOLLO SPECIALITY HOSPITAL, LAKE VIEW ROAD,, K.K. NAGAR,, MADURAI. - 625020

AGE OF DECEASED : 83 YEARS

NAME OF MOTHER / தாயின் பெயர் :
T.R.AVUDAIAMMAL

FATHER NAME / தந்தையின் பெயர் :
T.RAMASAMY NAICKER

MOTHER'S UID NUMBER :

FATHER'S UID NO. :

HUSBAND / WIFE NAME :
D.NIRMALA

HUSBAND / WIFE UID NO. :

ADDRESS OF THE DECEASED AT THE TIME OF DEATH /
இறப்பின் போது இறந்தவரின் முகவரி :
2, STRN STREET, ., VADUGAR KOTTAI , ARUPPUKOTTAI, VIRUDHUNAGAR, TAMIL NADU - 626101

PERMANENT ADDRESS OF DECEASED /
2, STRN STREET, ., VADUGAR KOTTAI , ARUPPUKOTTAI, VIRUDHUNAGAR, TAMIL NADU -626101

DATE OF REGISTRATION : 26/12/2022

Signature valid
Digitally Signed by A NALL[illegible]Y
Date: 27-Dec-2022 (08:44:[illegible]

REGISTRATION NUMBER / பதிவு எண் :
D-2022:33-5294-000605

REMARKS (IF ANY) / குறிப்பு :

DATE OF ISSUE : 27/12/2022

ISSUING AUTHORITY / சான்றிதழ் அளிப்பவர்
REGISTRAR (BIRTH & DEATH)
பதிவாளர் (பிறப்பு & இறப்பு)
MADURAI CORPORATION WARD 44

THIS IS A COMPUTER GENERATED CERTIFICATE
THE GOVT.OF INDIA VIDE CIRCULAR NO.1/12/2014-VS(CRS) DATED 27-JULY-2015 HAS APPROVED THIS CERTIFICATE AS A VALID LEGAL DOCUMENT FOR ALL OFFICIAL PURPOSES.
THE REGISTRATION NUMBER IS UNIQUE TO EACH EVENT.

" ENSURE REGISTRATION OF EVERY BIRTH AND DEATH "

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 19.12.2022 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