

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. II

CUSTOMS APPEAL NO. 50062 OF 2020

(Arising out of Order-in-Original No. 06-2019-Sunil Tated/Commr/Exp/ICD/TKD dated 11.10.2019 passed by the Commissioner of Customs (Export), Delhi (ICD-TKD))

M/s Kirti Cargo (Prop. Ramesh Chadha)
F-110, FF, Kirti Nagar
New Delhi-110015.

Appellant

Versus

Commissioner of Customs
ICD, Tughlakabad, Delhi-110020.

Respondent

Appearance

Shri Arjun Malik, Advocate for the Appellant
Shri Pradeep Gupta, Authorized Representative for the Respondent

CORAM:HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 20.07.2021

Final Order No. 51678/2021

Anil Choudhary:

Shri Arjun Malik, learned Counsel for the appellant proprietorship firm informs that the proprietor Shri Ramesh Chadha has died on 5 May, 2021 and has produced the certificate of death by sharing screen. He has been directed to file a copy of the certificate in the course of the day.

2. The Learned Departmental Representative mentions that this appeal may be transferred to Division Bench as the other

appeal arising from the common order in original is pending before the Division Bench in the case of Sharafat Hussain. A penalty of Rs. 3 crores is imposed on him which is lying in defect before the Registry. Accordingly, this appeal also be transferred to Division Bench.

3. From the perusal of the death certificate, it is apparent that the appellant proprietor of Kirti Cargo has died. Further the residential address matches in the death certificate with the address of the appellant. Accordingly, this appeal is dismissed as abated. A copy of this order be also placed in the file of the other appellant - Shri Sharafat Hussain whose appeal also arises from the common order in original No. 6/2019-Sunil Tatel/Commr/Exp/ICD/TKD dated 11.10.2019, which is presently lying in defect in the CR Section. The defect filing No. is 509482020.

4. Accordingly, the appeal is dismissed as abated.

(Dictated & pronounced in Court)

(Anil Choudhary)
Member (Judicial)

RM