

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 168 OF 2012

[Arising out of Order in Original No. 02/2012-Commissioner of Customs dated 31.01.2012 passed by the Commissioner of Customs, Jodhpur]

NARENDRA SINGH CHAUHAN PROP **Appellant**
266, Vasundhara Colony, Tonk Raod, Jaipur

Vs.

COMMISSIONER OF CUSTOMS-JODHPUR **Respondent**
Jodhpur HQRS. New Central Revenue
Building, Statue Circle, C-Scheme

Appearance:
Present for the Appellant : Shri B.L. Narasimhan, Advocate
Present for the Respondent: Shri Rakesh Kumar, Authorised Representative

CORAM:
HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 59885 /2024

Date of Hearing/Decision : 06/12/2024

JUSTICE DILIP GUPTA:

It is pointed out by the learned counsel for the appellant that the sole appellant died on 29.03.2017. Learned counsel, therefore, submits that in view of the decision of the Supreme Court in **Shabina Abraham vs. Collector of Central Excise and Customs¹** the appeal would abate. The appeal, therefore, abates.

(Dictated and pronounced in open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)

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