CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH-COURT NO. 4

CUSTOMS APPEAL NO. 7 OF 2011

[Arising out of Order in Original No. 28/HKC/Commr/2010 dated 30.09.2010 passed by the Commissioner of Customs (Preventive), New Delhi]

SHRI HEMANT VYAS DIRECTOR OF, **APPELLANT**
M/s Mahamaya Overseas Pvt Ltd.
(Now known as M/s Narayan Mercantile Pvt Ltd.)
170/10, Film Colony, RNT Marg,
Indore MP-452001

Vs.

COMMISSIONER OF CUSTOMS(PREVENTIVE) **RESPONDENT**
New Customs House, Near IGI Airport,
New Delhi-110037

Appearance:
Present for the Appellant : Shri Rajesh Rawal, Advocate
Present for the Respondent: Shri Rakesh Kumar, Authorised Representative

CORAM:
HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50368 /2025

Date of Hearing/Decision : 11/02/2025

DR. RACHNA GUPTA

Learned counsel for the appellant has mentioned that the appellant has passed away. Death certificate issued by Municipal Corporation, Indore dated 26.11.2019 in the case of Shri Hemant Vyas has been placed on record. At this stage, we have perused Rule 22 of CESTAT Procedure Rules, which reads as follows:

> **"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.”

2. While the present application has not been made within the period of 60 days of death of the appellant, however, it has been submitted that the copy of certificate was not made available to the consultant till date.

3. Keeping in view the said submission and the aforesaid provisions and also the fact that there is no application received seeking continuation of the present appeal, we hereby order that the appeal stands abated. It stands disposed of accordingly.

(pronounced in open court)

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

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

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