

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

PRINCIPAL BENCH,
COURT NO. IV

CUSTOMS APPEAL NO. 149 OF 2008

[Arising out of the Order-in-Original No. 21/MDS/2007 dated 29/10/2007
passed by Commissioner of Customs (Airport & General), New Delhi.]

M/s Laxmi Radios,
Shop No. 9, Naka Hindola,
Lucknow – 226 001 (U.P.).

.....Appellant

Versus

**Commissioner of Customs,
(Airport & General),**
New Customs House, Near IGI Airport,
New Delhi – 110 037.

....Respondent

APPEARANCE:

Dr. Prabhat Kumar and Shri Karan Kanwal, Advocates – for the
appellant.

Shri Rakesh Kumar, Authorized Representative for the
Department

CORAM:

HON'BLE DR. MS. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE SHRI P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 51210/2025

DATE OF HEARING/DECISION : 20.08.2025.

RACHNA GUPTA

Learned counsel for the appellant has mentioned that
appellant is a proprietorship firm and the proprietor thereof
namely Shri Hari Ram Gupta has passed away on June 10, 2019.
The death certificate is annexed on record. Learned Departmental
Representative has accepted factum of death of the appellant. In

view thereof and in view of Rule 22 of CESTAT Procedure Rules, the present appeal is hereby ordered to be abated. We draw our support from the decision of Hon'ble Apex Court in the case of **Shabina Abraham versus Collector of Central Excise and Customs¹**. Accordingly appeal stands disposed off being abated. Be consigned to records.

(Order dictated and pronounced in open court.)

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

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

PK

1. 2015 (322) E.L.T. 372 (S.C.)