IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Customs Appeal No. 626-628 of 2007
Customs Stay Application No. 2258 -2260 of 2007

[Arising out of Order-in-Original No. 04/MDS/2007 dated 6.02.2007 passed by the Commissioner of Customs (Import and General), Delhi]

Shankar Lal Dugar. **Appellant**

Vs.

Commissioner of Customs **Respondent**
New Delhi

Appearance:

Shri Naveen Mullick, Advocate for the Appellants
Shri R K Manjhi, DR for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 07.06.2017

FINAL ORDER NO. 54341-54343/2017

Per: Justice (Dr.) Satish Chandra:

The appellant was a supplier of goods to a firm which was charged with under-valuation by the Customs and duty was demanded from the main assessee and penalty was levied on the appellant-supplier.

2. During the course of argument, Shri Naveen Mullick, learned Counsel submits that appellant Shri Shankar Lal Dugar has expired on 15.12.2014 in Queen Elizabeth Hospital, Hong Kong. He has provided photocopy of the death certificate which is taken on record.

3. In view of the above, the penalty levied on the appellant in personal capacity in all three appeals is abated. All three appeals as well as Stay applications also stand abated.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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