CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –IV

Customs Appeal No. C/53577/2015-CU [SM]

[Arising out of Order-in-Original No. CC(A) CUS/EXP(NCT)964/2015 dated 24.07.2015 passed by the Commissioner of Customs (Appeal), New Delhi.]

M/s. Dues Courier & Cargo Alliance. . ...Appellant

Vs.

C.C. New Delhi(Air Cargo Export) …Respondent

Appearance:

Mr. Kumar Vikram, Advocate for the Appellant
Mr. P. Juneja, DR for the Respondent

CORAM:
Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing/ Decision.01.09.2017

Final Order No. 58051 /2017

Per S.K. Mohanty:

The appellant is a proprietorship concern and filed the present appeal against imposition of penalty under Section 114A of the Customs Act, 1962 for Mis-declaration of the imported consignments.

2. When the matter called for hearing, the ld. Advocate, Shri. Kumar Vikram submitted the letter dated 01.09.2017 of Shri. Ashish Batra, Advocate informing that the proprietor of the appellant’s firm expired on 05.07.2016 and to that effect, also

enclosed the death certificate issued by the South Delhi Municipal Corporation.

3. Since, Late Shyam Sunder, ceases to exist as a sole proprietor of the appellant, the matter cannot be proceeded further for a decision. Accordingly, I conclude that the appeal abates in terms of Rule 22 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

4. The appeal is disposed of in above terms.

(Operative Portion pronounced in open court)

(**S. K. Mohanty**)
Member (Judicial)

Sakshi