

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
HYDERABAD**

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 287 of 2009**

(Arising out of Order-in-Original No. 02/2007-Cus. (De-novo) (Commr.) dated 31.12.2007 passed by the Commissioner of Customs & Central Excise, C.R. Buildings, Kannavarithota Guntur-4)

**The Commissioner of Customs,  
Central Excise & Service Tax, Guntur**

**..... Appellant**

VERSUS

**Shri Parasmal M. Shah, M/s Sarkaria Jewellers .... Respondent**

D. No. 13-134-2, Mandapala Street, Nellore-  
524001 (Andhra Pradesh)

**APPEARANCE:**

Shri A. Rangdham, Authorized Representative of the Department  
None for the Respondent

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

**FINAL ORDER NO. A/30057/2022**

**DATE OF HEARING: May 04, 2022**

**JUSTICE DILIP GUPTA**

It is stated that the respondent died long time back. The learned counsel has not appeared nor any application has been filed for bringing on record the heirs. The appeal, therefore, abates.

(Order dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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

Rekha