

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

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 723 & 727 of 1993

(Arising out of **Order-in-Appeal** No.12/93(H) Cus, dated 13.05.1993 passed by Collector of
Customs & Central Excise (Appeals), Hyderabad)

C R Salian

S/o Sh. Ramappa Salian,
R/o 15, Associated Cottage,
J M Road, Bhandup, Bombay,
Maharastra – 400 078.

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APPELLANT

H C Choksi

S/o Chinmanlal Choski,
Sr. Material Manager in
M/s Sarabhai Electronics Ltd.,
(O R G Systems Divisions)
Sama Road, Post EME – Baroda,
Gujarat – 390 008.

VERSUS

**Commissioner of Customs
Hyderabad - Customs**

L.B. Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 004.

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RESPONDENT

APPEARANCE:

None for the Appellant.

Shri A. Rangadham, Authorised Representative for the Respondent.

**CORAM: HON'BLE Mr. R.MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30032-30033/2023

Date of Hearing:05.04.2023

Date of Decision:05.04.2023

[ORDER PER: R. MURALIDHAR]

None was present for the appellants. Learned AR has submitted a Synopsis giving the chronological details leading to this appeal along with a copy of Order passed by the Hon'ble High Court of Telangana on 16.11.2022.

2. When these appeals came up for Hearing, we see that the Appellants have made a reference application before this Hon'ble Tribunal. The Tribunal vide Misc Order NO. C/66-67/96-B dated 26.06.1996 has dismissed their reference applications. The dismissal of their reference applications would mean that they were not entitled to agitate the issue before the High Court.

3. From the documents submitted by the Learned AR, it is seen that still they have filed a Writ Petition No. 27775/1996 before the Hon'ble High Court. In the Order passed by the Hon'ble High Court on 16.11.2022 the Learned Counsel appearing for those beneficiaries had submitted that the first beneficiary(present Appellant in C/723/1993) has since deceased and the details of the second beneficiary is not known. The High Court in its Order has not given any specific direction to the Tribunal to entertain the appeals of the appellants. One of the appellants, Shri C R Salian has expired the confirmed penalty on him abates.

4. In view of the foregoing we see no reason to keep these two appeals pending with the CESTAT Registry. Accordingly, both the Appeals are dismissed.

(Order dictated and pronounced in open court)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)