

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

REGIONAL BENCH - COURT NO. – I

**Misc Application No. C/MISC/30336/2025
in**

Customs Appeal No. 28532 of 2013

(Arising out of **Order-in-Appeal** No.58/2013(H-II) Cus dated 25.09.2013 passed by
Commissioner of Customs, Central Excise & Service Tax, Hyderabad)

M/s New Legend Pearls

22-7-109/B, Aaina Galli,
Pathergatti, Hyderabad,
Telangana – 500 002.

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APPELLANT

VERSUS

**Commissioner of Customs
Hyderabad – Customs**

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

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RESPONDENT

APPEARANCE:

Written Submissions for the Appellant.

Shri B. Subhas Chandra Bose, AR for the Respondent.

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

FINAL ORDER No. A/30310/2025

Date of Hearing:14.08.2025

Date of Decision:14.08.2025

[ORDER PER: ANGAD PRASAD]

No one present for the appellant. Application filed by the applicant Shri Mayur Ram Gulabani, son of Late Shri Ram Harikishendas Gulabani and submits that Shri Ram Harikishendas Gulabani, proprietor of M/s New Legend Pearls, passed away on 21.06.2017 leaving behind his legal heir, the applicant. Applicant states that, he being the legal heir and successor of sole proprietor does not intend to pursue the appeal and requests for abatement of the appeal. Applicant also submits Death Certificate of Shri Ram Harikishendas Gulabani, as well as Affidavit of Mrs Sushila Ram Gulabani wife of deceased. Since, applicant as well as other legal heir Mrs. Sushila

Ram Gulabani, wishes not to pursue the appeal, therefore, appeal is liable to be abated under Rule 22 of CESTAT Procedural Rules, 1982.

2. In view of the above, appeal is abated.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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