

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA**

**Customs Miscellaneous Application No.75222 of 2021
&
Customs Appeal No.76199 of 2016**

(Arising out of Order-in-Original No.CCP/NER/6/2016 dated 16.03.2016 passed by Commissioner of Customs (Preventive), Shillong)

M/s Shyam Sunder Heera

6, Adi Banstola Galli, Burra Bazar, Kolkata

Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Shillong

Morellow Compound, M.G.Road, Shillong-793001

Respondent

Appearance:

Shri Piyush Kumar, Advocate for the Appellant

Shri S.S.Chattopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER

HON'BLE SHRI P.V.SUBBA RAO, TECHNICAL MEMBER

MISC.ORDER NO.75231/2021

FINAL ORDER NO.75640/2021

DATE OF E-HEARING : 16.09.2021

DATE OF DECISION : 16.09.2021

Per P.K.Choudhary :

At the outset, the Ld.Advocate, Shri Piyush Kumar, appearing on behalf of the appellant, Shyam Sunder Heera, proprietor of M/s New Coin Maker, a proprietorship concern, whose proprietor was Shyam Sunder Heera, has informed to the Bench that the proprietor of M/s New Coin Maker, Shyam Sunder Heera, has died on 04.06.2021. The Ld.Advocate has filed a Miscellaneous Application before this Tribunal on 15th September, 2021, for abatement of appeal. In this connection, the Ld.Advocate also submitted a Death Certificate of the said proprietor dated 08.06.2021. Thereafter, he prays for abatement of appeal.

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2. The Ld.A.R. for the Revenue, has no objection for the said prayer as asked for by the Ld.Advocate for the appellant.

3. Heard both sides through video conferencing and perused the Death Certificate as submitted by the Ld.Advocate for the appellant.

4. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982, taking into consideration the Death Certificate placed by the Ld.Advocate before us, the Appeal is abated. Accordingly, the Miscellaneous Application of abatement of appeal stands disposed off.

Dictated and pronounced in the open Court.

Sd/

(P. K. Choudhary)
Member (Judicial)

Sd/

(P.V.Subba Rao)
Member (Technical)

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