

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 70027 of 2013

(Arising out of Order-in-Original No. 01/2012 Dated 19.11.2012 passed by
Commissioner of Customs (Prev.), W. B.)

Shri Pratikc Kumar Sen

(of M/s. Seaking Shipping Agency, Kolkata-700001, through Mr. Satyabrata
Chakraborty, Advocate, High Court, Calcutta, Bar Association, Room No. 5
Having his residence and chamber at 20-A, Nakuleswartala Lane,
Kalghat, Kolkata-700026)

Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

(Customs House, M. S. Building, 15/1,
Strand Road, Kolkata-700001)

Respondent

APPEARANCE :

Mr. Satyabrata Chakraborty, Mrs. Rita Parera Ghosh, Sourav Sardar, all
Advocates for the Appellant

Mr. M. P. Toppo, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75307/2023

Date of Hearing : 4th May 2023
Date of Decision : 4th May 2023

PER R. MURALIDHAR

This Appeal was filed by Mr. Pratikc Kumar Sen, (mentioned as P. K.
Sen in the OIO) being agitated by the penalty of Rs. 5,00,000/- imposed
on him.

2. The Learned Advocate appearing for the Appellant submits that the
Appellant has expired on 08/12/2021 and submits the Certificate of death
issued by the competent authority.

3. A copy of the same has been submitted to the office of the Learned
AR.

4. Since, the Appellant has expired, the present Appeal does not
survive and the Appeal stands disposed as abated.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja