

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA  
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.1

**Customs Appeal No.75297 of 2014**

(Arising out of Order-in-Original No.KOL/CUS/PORT/26/2013 dated 19.11.2013 passed by Commissioner of Customs (Port), Kolkata.)

**R.S. Arunachalam**

(Hastings Chamber, 7C, Kiran Shankar Roy Road, Room No.GW, Kolkata-700001.)

**...Appellant**

*VERSUS*

**Commissioner of Customs (Port), Kolkata**

(15/1, Strand Road, Custom House, Kolkata-700001.)

**.....Respondent**

**APPEARANCE**

Shri Shovendu Banerjee, Advocate for the Appellant (s)

Shri Tariq Suleiman, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)  
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

**FINAL ORDER NO. 75754/2023**

DATE OF HEARING : 19 June 2023

DATE OF DECISION : 19 June 2023

**Per : ASHOK JINDAL :**

Shri Shovendu Banerjee, Ld.Advocate appeared for the Appellant M/s. R.S.Arunachalam, a proprietor-ship concern, whose proprietor was Shri R.S.Arunachalam, and intimated that the proprietor of M/s.R.S.Arunachalam, Shri R.S.Arunachalam, has died on 13.03.2013. In this connection, Shri Shovendu Banerjee, Ld. Advocate also submitted a Death Certificate of the said proprietor dated 27.03.2013. Thereafter, he prays for abatement of the Appeal.

2. The Ld. Authorized Representative for the Revenue has no objection for the said prayer as asked for by the Ld.Advocate for the Appellant.

3. Heard both sides and perused the Death Certificate as submitted by the Ld.Advocate for the Appellant.

3. In view of the provisions of Rule 22 of the Customs, Excise & Service Tax Appellant Tribunal (Procedure) Rules, 1982 and taking into consideration the Death Certificate placed by the Ld.Advocate before us, the Appeal stands abated.

(Dictated and pronounced in the open Court.)

Sd/

**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

Sd/

**(K. ANPAZHAKAN)**  
**MEMBER (TECHNICAL)**