

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 130 of 2011

(Arising out of Order-in-Appeal No. KOL/CUS/CKP/253/2010 dated 10.09.2010 passed by Commissioner of Customs (Appeals), Kolkata.

**M/s. Hi-Tech KK Manufacturing Co.,
(Prop: Vijay Kumar Prahladka)**

(1, B. K. Paul Avenue,
Kolkata-700005)

Appellant

VERSUS

Commr. of Customs (Port), Kolkata

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

Respondent

APPEARANCE :

Mr. Kiran Kumar Singh, Authorized Representative of the Appellant
Mr. Faiz Ahmed, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.76640/2023

Date of Hearing : 14 September 2023

Date of Decision : 14 September 2023

PER BENCH

This Appeal has been filed by the appellant against Order-in-Appeal No. KOL/CUS/CKP/253/2010 dated 10.09.2010 passed by Commissioner of Customs (Appeals), Kolkata.

2. A letter dated 13 September 2023 has been received from Cousin Brother of late Vijay Kumar Prahladka, (Proprietor of M/s Hi-Tech KK Manufacturing Company) in which he has mentioned that M/s Hi-Tech KK Manufacturing Company was a proprietorship Firm and the Proprietor, Shri Vijay Kumar Prahladka died on 17/12/2012 and his Death Certificate is also enclosed. He also mentioned in the letter that “

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As the existing erstwhile Firm is not in existence and no documents/records are available and nothing is known to me about the Case, as per the Rules, I request, you to please consider to allow ABATEMENT as deem fit in the above case and please also arrange closure of the Case File."

3. Heard both sides and perused the appeal records.
4. The other appeals of Late Vijay Kr. Prahladka have been disposed by this Bench as under:-

SI No.	Appeal No.	Final Order No. and date	Remarks
01	C/41/2008	FO/A/76025/2016 dated 15/09/2016	Disposed off
02.	E/225/2011	FO/A/75466/2014 DATED 07/08/2014	Disposed off

5. As the proprietor of the appellant firm has died, the present Appeal does not survive and the Appeal stands disposed off.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Technical)

Pooja