

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
EASTERN ZONAL BENCH : KOLKATA  
REGIONAL BENCH – COURT NO. 1  
Customs Appeal No. 75201 of 2022**

(Arising out of Order-in-Appeal No.KOL/CUS/CCP/AKR/848/2021 dated 13.12.2021 passed by Commissioner of Customs(Prev), Kolkata)

**Vipin Chander,**  
F-299, New Rajinder Nagar,  
New Delhi

**: Appellant**

**VERSUS**

**Commissioner of Customs(Prev), Kolkata**  
15/1, Strand Road, Kolkata-700001.

**: Respondent**

**APPEARANCE:**

None for the Appellant

Shri A.K.Chowdhury, Authorized Representative for the Respondent

**CORAM:**

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

**FINAL ORDER NO. 77877/ 2025**

DATE OF HEARING :08.12.2025

**Order : [Per Shri Ashok Jindal]**

Heard the Ld. Authorized Representative.

2. We found that as per the impugned order it has been recorded by the Ld. Commissioner (Appeal) that appellant expired on 13.06.2021. In that circumstances, the appeal abates as it is a case of penalty imposed on the appellant under Section 112(A) and 112(B) of the Customs Act, 1962.

3. In these terms appeal is disposed off.

(Dictated and pronounced in the open court)

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

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