**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH

CUSTOMS APPLICATION (MISC) NO: 85644 OF 2021
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 434 OF 2011

[Arising out of Order-in-Original No: CCP/ADJ/PD/01/2011 dated 14th March 2011 passed by the Commissioner of Customs (Preventive), Mumbai.]

Mohammad Hanif Ibrahim Shaikh
Govindwadi, Reti Bunder, Backside of Gujarathi Mandir
Gulli No.2, Room No.4, Kalyan (W), Thane … ***Appellant***

versus

Commissioner of Customs (Preventive)
New Custom House, Ballard Estate, Mumbai – 400 001 ***…Respondent***

APPEARANCE:

Shri Ashok Kumar, Advocate for the appellant

Shri Ramesh Kumar, Assistant Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A/86919/2021

DATE OF HEARING: 20/09/2021
DATE OF DECISION: 20/09/2021

PER: C J MATHEW

This appeal is filed against order-in-original no.

CCP/ADJ/PD/01/2011 dated 14th March 2011 of Commissioner of Customs (Preventive), Mumbai had imposing penalty of ₹5,00,000/- on Shri Mohammad Hanif Ibrahim Shaikh under section 112 of Customs Act, 1962.

2. By the miscellaneous application, it is ifnromed that appellant has since expired on 12th April 2020 for which death certificate dated 10th July 2020 is enclosed.

3. In accordance with rule 21 of CESTAT (Procedure) Rules, 1982, this appeal abates. Miscellaneous application is also disposed off.

(Pronounced in open court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*