CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

Customs COD Application No. 86244 of 2019
(On behalf of Appellant)
In
Customs Appeal No. 87804 of 2019

(Arising out of Order-in-Original No. 97/2018-19/Commr./NS-II/JNCH dated 22.01.2019 passed by the Commissioner of Customs (NS-II), JNCH, Nhava Sheva.)

Shri S.K. Ramdeo ....Appellant
Production Manager of M/s K.V. Exports,
G-1/150, EPIP, Sitapura Industrial Area,
Jaipur, Rajasthan

VERSUS

Commissioner of Customs, Nhava Sheva-II ....Respondent
JNPT, Custom House,
Nhava Sheva, Raigad,
Maharashtra – 400 707

APPERANCE:

Shri Anil Balani, Advocate for the Appellant
Shri Manoj Kumar, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/87242 / 2021

Date of Hearing: 22.11.2021
Date of Decision: 22.11.2021

Learned Counsel Shri Anil Balani for the appellant is present. Learned Authorised Representative Shri Manoj Kumar, Assistant Commissioner is also present.

2. Learned Counsel has drawn attention of this Bench to the fact that present appellant S.K. Ramdeo has died on 21.11.2020 to which effect he has also emailed copy of the death certificate received by him from the family members of appellant.

3. In view of the fact of the matter, on the basis of the death certificate copy, the appeal is abated in terms of Rule, 22 of the CESTAT (Procedure) Rules, 1982 and since only penal provisions are invoked against the deceased appellant S.K. Ramdeo under 112A and 112B of the Customs Act which ends with abatement of appeal, no amount is recoverable by the Respondent-Department. With this observation the appeal is abated. Learned Counsel for the appellant is requested to substitute the death certificate with an authenticated/true copy within seven days hence.

(Dictated & pronounced in open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad