

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

WEST ZONAL BENCH

CUSTOMS APPLICATION (MSIC) NO: 86085 OF 2022
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 919 OF 2009

[Arising out of Order-in-Original No: 78/2009/CAC/CC/RBT dated 8th May 2009
passed by the Commissioner of Customs (Export), Mumbai.]

Omprakash Parasrampuria
Parasrampuria Industries Ltd
10th Floor, Regent Chambers, Nariman Point
Mumbai - 400021

... Appellant

versus

Commissioner of Customs (Export Promotion)
New Custom House, Ballard Estate, Mumbai - 400001

...Respondent

APPEARANCE:

Ms Apoorva Singh, Advocate for the appellant
Shri Ranjan 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: 85080/2024

DATE OF HEARING:	12/02/2024
DATE OF DECISION:	12/02/2024

PER: CORAM

Learned Counsel, Ms Apoorva Singh submitted that this

application of Commissioner of Customs (Export Promotion), New Customs House, Mumbai for 'out-of-turn' disposal of appeal no. C/919/2009 against order¹ of Commissioner of Customs (Export), Mumbai is infructuous inasmuch as the appellant, Shri Omprakash Parasrampuriah, has since expired in support of which copy of the death certificate, as directed by the Tribunal on the former occasion, was pleaded before us. It was also submitted that no instruction have been entrusted to them for continuation of proceedings.

2. In view of the above, the appeal stands abated in terms of rule 22 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. MA (EH) is rejected as infructuous.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [order-in-original no. 78/2009/CAC/CC/RBT dated 8th May 2009]