

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 90200 of 2014

(Arising out of Order-in-Original CAO No. 93/2014/CAC/CC(ADJ)/SJ dated 05.09.2014 passed by the Commissioner of Customs (Adjn.), Mumbai)

M/s D.H. Patkar & Company

301, Beachwood Towers, Off. Yari Road,
Varsova, Andheri (W), Mumbai – 400 061

Versus

.... Appellant

Commissioner of Customs (Adjn.), Mumbai

2nd Floor, New Custom House, Ballard Estate,
Mumbai – 400 001

.... Respondent

Appearance:

Shri N.S. Patel, Advocate for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85769/2024

Date of Hearing: 06.08.2024

Date of Decision: 06.08.2024

Per: S.K. Mohanty

Heard both sides.

2. Learned Advocate appearing for the appellant submits that Late Vinayak Dattaram Patkar was the sole proprietor of the appellant's firm M/s D.H. Patkar & Company and that he expired on 31.12.2022. He also submitted the death certificate dated 07.01.2023 issued by the Sub-Registrar (Birth & Death), Municipal Corporation of Greater Mumbai. Accordingly, he prayed for abating the appeals filed by the appellant.

3. We have perused the certificate dated 07.01.2023 submitted by the learned Advocate. Since, the proprietor of the appellant is no more in existence, in terms of Rule 22 of the Customs Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, the appeals shall stand abated.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha