Shri Tej Karan Sethia Vs. Cc

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-05-2005

Reported in : (2006)(104)ECC267

Judge : M T K.C.

Appellant : Shri Tej Karan Sethia

Respondent : Cc

Judgement :

1. This appeal is filed by Shri Tej Karan Sethia, proprietor of M/s.

Freez Component Industries. On the basis of information, officers of Customs Preventive, New Delhi visited the office and godown premises of M/s. Freez Component Industries and searched the said premises. As a result of search of the godown, 74 Nos. of refrigerant liquefied gas cylinders of foreign origin "made in China" containing chloro di fluoro methane non flammable liquefied gas cylinders were recovered. Shri Tej Karan Sethia could not adduce evidence for legal import of these goods.

Import of refrigerant liquefied gas cylinders is restricted under Exim Policy 2002-2007. Therefore, show cause notice was issued to Shri Tej Karan Sethia for confiscation of the seized goods and imposition of penalty on him. After adjudication, the Joint Commissioner ordered for absolute confiscation of the seized cylinders under Section 111 (d) of the Customs Act and imposed a penalty of Rs. 2 Lakhs on Shri Tej Karan Sethia. The appeal filed by Shri Tej Karan Sethia before the Commissioner (Appeals) was also dismissed.

2. When the stay application in the present appeal came up for hearing, it was intimated that Shri Tej Karan Sethia has expired on 19th July, 2005 and the death certificate issued by the MCD was produced.

Where in any proceedings, the appellant or applicant or a, respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, administrator, receiver, liquidator or other legal representative of the appellant or applicant or respondent, as the case may be: every application is required to be made within a period of 60 days of the occurrence of the event.

4. I find that in this case, the appellant, Shri Tej Karan Sethia, has expired on 19th July, 2005 no successor-in-interest has come forward.

Therefore, the appeal abates under Rule 22 of the CEGAT (Procedure) Rules 1982.