CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Customs Appeal No. 420 of 2010

(Arising out of Order-in-Original (De Novo) No.24/2010 dated 07.09.2010 passed by Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin)

M/s.Macro Agencies **... Appellant**
No.38-A2, Doddanakundi Industrial Area,
Whitefield,
Mahadevapuram
Bangalore 560 048.

VERSUS

The Commissioner of Customs, **... Respondent**
Custom House,
New Harbour Estate,
Tuticorin 628 004.

APPEARANCE :

None for the Appellant
Smt. O.M. Reena, Authorized Representative for the Revenue

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40711/2026

DATE OF HEARING : 10.06.2026
DATE OF DECISION :10.06.2026

Per Bench

When the matter was called out none appeared for the Appellant. The Counsel on record has filed a letter dt. 10.04.2026 informing that Appellant-Proprietor is no more and in this regard, he has furnished a copy of Death Certificate issued by Govt of Karnataka.

2. The Death Certificate of Appellant-Proprietor is reproduced below for ready reference:-

ನಂ. ಬಿ.ಬಿ.ಎಂ.ಪಿ.
No. B.B.M.P. 2838766

ನಮೂನೆ - 6
Form - 6

Government of India
ಕರ್ನಾಟಕ ಸರ್ಕಾರ
GOVERNMENT OF KARNATAKA
ಜನನ ಮತ್ತು ಮರಣಗಳ ಮುಖ್ಯ ರಿಜಿಸ್ಟ್ರಾರರು
Chief Registrar of Births and Deaths
ಮರಣ ಪ್ರಮಾಣ ಪತ್ರ

DEATH CERTIFICATE
(Issued Under Section 12/17 of the RBD Act, 1969 and Rule 8/13 of the KRBD Rules, 1999)

This is to certify that the following information has been taken from the original record of death which is the register for BBMP (village/town) of **Bengaluru district of Karnataka State**

1) ಹೆಸರು Name	VELU NAGARAJAN	2) ಲಿಂಗ Sex	ಗಂಡು Male
3) ಮರಣದ ದಿನಾಂಕ Date of Death	17/11/2023	4) ಮರಣದ ಸ್ಥಳ Place of Death	HEALTHCARE GLOBAL ENTERPRISES Ltd. BBMP,,Bengaluru,Karnataka
5) ತಾಯಿಯ ಹೆಸರು Name of Mother	MEENAKSHI	6) ತಂದೆಯ ಹೆಸರು Name of the Father	M VELU
7) ಗಂಡನ / ಹೆಂಡತಿಯ ಹೆಸರು Name of the Husband/Wife	KANCHANA NAGARAJAN		
8) ಮರಣದ ಸಮಯದಲ್ಲಿ ಮೃತರ ವಿಳಾಸ Address of deceased at the time of death	ಬಿ.ಬಿ.ಎಂ.ಪಿ. , ಬೆಂಗಳೂರು, ಕರ್ನಾಟಕ 560038 -, # 842, 5TH CROSS, 10TH MAIN, NEAR SRI CAUVERY SCHOOL, 2ND STAGE, INDIRANAGARA, , BBMP,,Bengaluru,Karnataka 560038	9) ಮೃತರ ಖಾಯಂ ವಿಳಾಸ Permanent address of the deceased:	ಬಿ.ಬಿ.ಎಂ.ಪಿ. , ಬೆಂಗಳೂರು, ಕರ್ನಾಟಕ 560038 -, # 842, 5TH CROSS, 10TH MAIN, NEAR SRI CAUVERY SCHOOL, 2ND STAGE, INDIRANAGARA, , BBMP,,Bengaluru,Karnataka 560038
10) ನೋಂದಣಿ ಸಂಖ್ಯೆ Registration No.	803162/B/D/2023/063621	11) ನೋಂದಣಿ ತಾರೀಖು Date of Registration	20/11/2023
12) ಷರಾ(ಯಾವುದಾದರು ಇದ್ದಲ್ಲಿ) Remarks(if any)	--	13) ಅನುಮೋದನೆಯ ದಿನಾಂಕ Date of Approval	22/11/2023
14) ಪ್ರಮಾಣ ಪತ್ರ ಕೊಡುವ ಪ್ರಾಧಿಕಾರಿಯ ಸಹಿ Signature of Issuing Authority		15) ಪ್ರಮಾಣ ಪತ್ರ ಕೊಡುವ ಪ್ರಾಧಿಕಾರಿಯ ವಿಳಾಸ Address of the issuing authority Medical Officer	CHICKPET, Bengaluru District
		Date of Issue	02/12/2023

TRUE COPY

Venu Associates
Advocates
No.166, 1st Floor, 8th A Main Road,
3rd Block, Koramangala,
Bangalore - 560034

Note : For Online Verification please Visit : www.ejanma.kar.nic.in

3. Smt. O.M. Reena, Ld. Additional Commissioner appeared for the Department.

4. On the death of the Appellant, the Appeal stands abated in terms of provisions of Rule 22 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. Rule 22 of the CESTAT (Procedure) Rules reads as under:-

> ***"Rule 22. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal or application***. - *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:*
>
> *Provided that every such application shall be made within a period of sixty days of the occurrence of the event:*
>
> *Provided further that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit."*

5. After perusing the material on record, we find the Appellant has died on 17.11.2023 during the pendency of the present Appeal. We also find that in terms of Rule 22 of Customs, Excise and Service Tax Appellate Tribunal (Procedures) Rules, 1982, on the death of the Appellant, the proceedings shall abate unless an application is made for continuance

of such proceedings. In this case, no such application is made till date.

6. We find that in view of the judgement of the Hon'ble Supreme Court in the case of **Shabina Abraham & Ors. Vs. Collector of Central Excise & Customs** [2015 (322) E.L.T. 372 (SC)], wherein it has been held that no proceedings can be initiated or continued against a dead person as it amounts to violation of natural justice in as much as the dead person, who is proceeded against is not alive to defend himself. It is apt to quote from the case of **Shabina Abraham & Ors. Vs. CCE :**

> *"1. "Nothing is certain except death and taxes. Thus spake Benjamin Franklin in his letter of November 13, 1789 to Jean Baptiste Leroy. To tax the dead is a contradiction in terms. Tax laws are made by the living to tax the living. What survives the dead person is what is left behind in the form of such person's property. This appeal raises questions as to whether the dead person's property, in the form of his or her estate, can be taxed without the necessary machinery provisions in a tax statute. The precise question that arises in the present case is whether as assessment proceeding under the Central Excises and Salt Act, 1944, can continue against the legal representatives/estate of a sole proprietor/manufacturer after he is dead."*

7. In view of the above, we hold that on the death of the Appellant, the Appeal stands abated. The Appeal is accordingly disposed of.

(Dictated and pronounced in open court)

sd/-	sd/-
(M. AJIT KUMAR)	**(P. DINESHA)**
Member (Technical)	Member (Judicial)

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