CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL BANGALORE

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21064 of 2016

(Arising out of Order-in-Original No. BLR-EXCUS-004-COM-028&029-2015-16 dated 22.02.2016 passed by the Commissioner of Central Excise and Service Tax, Bengaluru – IV Commissionerate, Bengaluru.)

M/s. B.K.R. Swamy Security Agencies (Proprietor)
'Sanosh Nivas', 2nd Main, 8th Cross,
Vijayanagar Yantrapur Post,
Harihar – 577 602. ....**Appellant(s)**

Versus

Commissioner of Central Excise and Central Tax, Bangalore North West Commissionerate
2nd Floor, South Wing,
BMTC Bus Stand Complex,
Shivaji Nagar,
Bangalore – 560 051. ....**Respondent(s)**

APPEARANCE:

Mr. Rahim, Advocate for the Appellant.

Mr. P. Saravana Perumal, Authorized Representative (AR) for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 21760 /2024

DATE OF HEARING: 13.06.2024

DATE OF DECISION: 13.06.2024

PER : P.A. AUGUSTIAN

Learned advocate for the appellant submits that Mr. B.K.R. Swamy is an individual and running a proprietary concern by name B.K.R. Swamy Security Agencies. The Appellant (B.K.R. Swamy) expired on 25.05.2023. In support, Learned advocate Mr. Rahim had enclosed the death certificate of Mr. B.K.R. Swamy issued by the Chief Registrar of Births and Deaths, Government of Karnataka on 30.05.2023. Learned AR for the Revenue submits that since Mr. B.K.R. Swamy was the appellant expired; therefore, the appeal abates under Rule 22 of CESTAT (Procedure) Rules, 1982.

2. We find force in the contention of the learned AR for the Revenue. Rule 22 of CESTAT (Procedure) Rules, 1982 reads as follows:

> 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 :
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> Provided that every such application shall be made within a period of sixty days of the occurrence of the event :
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> 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.

3. In view of the above, the appeal abates.

(Order dictated and pronounced in Open Court.)

(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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