CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL BANGALORE

REGIONAL BENCH -COURT NO. 2

Service Tax Appeal No. 21971 of 2015

(Arising out of Order-in-Original No. COC-EXCUS-000-COM-68-14-15 dated 28.01.2015 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin Commissionerate, Cochin.)

Mather Projects Pvt. Ltd.
40/9143, Kodiyatt Chambers,
Rajaji Road,
Ernakulam,
Kerala – 682 035. ……….**Appellant(s)**

Versus

Commissioner of Central Excise, Customs and Service Tax,
Cochin. ……..**Respondent(s)**

APPEARANCE:

Mr. K Hariharan, Chartered Accountant (CA) for the Appellant.

Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Respondent.

CORAM:

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

HON'BLE SMT. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 21812 /2025

DATE OF HEARING: 04.11.2025

DATE OF DECISION: 04.11.2025

PER : P.A. AUGUSTIAN

The Appeal is filed by appellant M/s. Mather Projects (P) Ltd. against Order-in-Original No. COC-EXCUS-000-COM-68-14-15 dated 28.01.2015 passed by the Commissioner of Central Excise, Customs and Service Tax, Cochin Commissionerate, Cochin.

2. When the appeal came up for hearing, Learned Chartered Accountant (CA) for the appellant submits that the appellant M/s. Mather Projects (P) Ltd., is a builder and developer engaged in construction and selling of residential flat and is registered under "Construction of Complex Service", "Works Contract Service", etc., The undisputed fact is that the appellant enters into agreements with perspective customers for construction of dwelling units in a residential complex being composite contracts of construction involving supply of goods and services.

3. Learned Chartered Accountant (CA) further submits that Appellant had undergone through Corporate Insolvency Resolution Process ("CIRP") and the resolution plan was approved by Hon'ble National Company Law Tribunal Mumbai Bench, Court – III in C.P. No.3633/IB/2018/I vide Appeal No. 1980 of 2019 dated 18.01.2022. Once the Resolution plan had been approved by the NCLT, the present appeal will abate in terms of Rule 22 of CESTAT (Procedure) Rules, 1982. Learned CA relied on the judgment in the matter of **Ghansyam Mishra vs. Edelweiss Reconstruction Company Ltd. reported in 2021 SCC Online SC 313.**

4. Learned Authorized Representative (AR) for the revenue reiterated the finding in the impugned order.

5. Heard both sides and perused the records. We find that as per 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 :
>
> 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.

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

(Order dictated and pronounced in Open Court.)

(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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