

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 20651 of 2024  
Service Tax Miscellaneous Application No. 20489 of 2025**

(Arising out of Order-in-Appeal No. 211/2023-24 CT dated  
04.10.2023 passed by the Commissioner of Central Tax (Appeals-II),  
Bangalore.)

**Shri Ramesh Babu,**

No. 64, Doddabettahalli Veerasagara Main  
Road, Vidyaranyapura Post,  
Bangalore - 560 097.

Appellant(s)

*VERSUS*

**Commissioner of Central  
Taxes, Bangalore North GST  
Commissionerate,**

HMT Bhavan, No.59, Bellary Road,  
Bengaluru Urban,  
Karnataka - 560 032.

Respondent(s)

**APPEARANCE:**

Mr. Vinay K.V., Chartered Accountant for the Appellant

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the  
Respondent

**CORAM: HON'BLE MR PULLELA NAGESWARA RAO,  
MEMBER (TECHNICAL)**

**Final Order No. 21870 /2025**

DATE OF HEARING: 25.11.2025

DATE OF DECISION: 25.11.2025

**PULLELA NAGESWARA RAO**

Learned advocate submits that the appellant Mr. Ramesh Babu M expired on 21.07.2024. In support, he has submitted copy of the death certificate dated 02.08.2024 issued by the

Chief Registrar of Births and Deaths, Yelahanka, Government of Karnataka. Learned Authorised Representative (AR) for the Revenue submits that since the appellant had expired, the appeal abates under Rule 22 of CESTAT (Procedure) Rules, 1982.

2. I 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 :

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.)

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

Gb/Raja ...