

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 20277 of 2018

(Arising out of Order-in-Appeal No. BEL-EXCUS-000-APP-MS-091-2017-18 dated 16.01.2018 passed by the Commissioner of Central Tax (Appeals), Belgaum.)

Shri. Ashok C Swamy,
Labour and Security Services,
H. No. 19-4-674/2,
Near M.I. Office, Basavanagar,
Naubad,
Bidar.

.....**Appellant(s)**

Versus

**Commissioner of Central Excise
and Central Tax,**
No. 71, Club Road,
Belgaum - 590 001.

.....**Respondent(s)**

APPEARANCE:

Mr. Srivastava, Advocate for the Appellant.

Mr. Rajashekar. B. N. N, Authorized Representative (AR) for the Respondent.

CORAM:

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

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

Final Order No. 21929 /2025

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

PER : P.A. AUGUSTIAN

Learned Counsel for the appellant submits that Mr. Ashok C Swamy, Labour and Security Service, Bidar is engaged in providing services of Manpower Recruitment and Supply Agency and Cleaning

Services to Kendriya Vidyalaya, Polytechnic College, Government Hospitals etc. Alleging non-payment of service tax, proceedings were initiated Adjudication Authority as per the impugned order 30.12.2016 confirmed the demand. Aggrieved by said order, Appeal was filed before Commissioner (Appeals) and Commissioner (Appeals) as per the impugned order dated 04.01.2018 upheld the order issued by Adjudication Authority. Aggrieved by said order, present appeal is filed.

2. When the appeal came up for hearing, Learned Counsel submitted the death certificate of appellant (Late Mr. Ashok C Swamy), issued by the Chief Registrar of Births and Deaths, Government of Karnataka on 13.09.2019. Learned AR for the Revenue submits that since Mr. B Ashok C Swamy was the appellant expired; therefore, the appeal abates under Rule 22 of CESTAT (Procedure) Rules, 1982.

3. 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 :

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.

4. 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)

Sasi/hr