CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 2

Central Excise Appeal No. 20041 of 2021

(Arising out of Order-in-Original No. TVM-EXCUS-000-COM-14-20-21 dated 14.10.2020 passed by the Commissioner of Central GST & Central Excise, Thiruvananthapuram)

M/s. Salim Barrels
Chirakkardavu East P O Kanjirapally,
Kottayam, Kerala – 686520 **........Appellant**

VERSUS

Commissioner of Central Tax and Central Excise,
Thiruvanthapuram,
P B NO. 13, ICE Bhawan, Press Club Road,
Thiruvananthapuram, Kerala – 695001. **...........Respondent**

APPEARANCE:

Shri. M. S. Nagaraja, Advocate for the Appellant
Shri. Vinod Kumar Garhwal, Authorised Representative (AR) for the Revenue

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 22193 /2025

Date of Hearing: 15.10.2025
Date of Decision: 15.10.2025

Per: P. A. Augustian

When the appeal came up for hearing, Learned Counsel for the appellant submits that M S Thankappan, the Proprietor of M/s. Salim Barrels Ltd passed away on 04.06.2024. In support, he has enclosed the death certificate of M S Thankappan issued by the Chief Registrar of Births and Deaths, Ettumanoor Municipality, Government of Kerala. Learned AR for the Revenue submits that since the proprietor of 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 :
>
> 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.

(Operative portion of the order was pronounced in open court on conclusion of hearing.)

(P. A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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