CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 394 of 2012

(Arising out of Order-in-Original No. 16/2011/ST dated 28.10.2011 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin)

Commissioner of Central Excise, Customs & Service Tax, Cochin
C R Building, I S Press Road,
Cochin, Kerala – 682018 **........Appellant**

VERSUS

Monitor Services
39/3475, Thripthy, Ravipuram Road,
Ravipuram, Cochin – 682016. **............Respondent**

APPEARANCE:
Shri. Vinod Kumar Garhwal, Authorised Representative (AR) for the Revenue
None for the Respondent

CORAM:

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

Final Order No. 20557 /2026

Date of Hearing: 20.04.2026
Date of Decision: 20.04.2026

Per: P. A. Augustian

When the appeal came up for hearing, None present for the Respondent. Learned Consultant through letter dated 15.04.2026 submits that Smt. Lakshmidevi T, the Proprietrix of M/s. Monitor Services passed away on 01.08.2024. In support, he has enclosed the death certificate of Lakshmidevi T issued by the Registrar of Births and Deaths, Aluva Municipality, Government of Kerala. Learned AR for the Revenue submits that since the proprietrix of the Respondent 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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