CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 2786 of 2012

(Arising out of Order-in-Appeal No. 290/2012 dated 11.07.2012
passed by the Commissioner of Central Excise (Appeals), Mangalore)

Mrs. Rajeevi S Shetty, W/o Late Shekar Shetty, Shree Devi Prasad, Niddodi Kallamundkur Village, Mangalore Taluk – 574 274	Appellant(s)

VERSUS

Commissioner of Central Excise, 7th Floor, Trade Centre, Bunts Hostel Rd., Dakshina Kannada, Karnataka – 575 003.	Respondent(s)

AND

Service Tax Appeal No. 25117 of 2013

(Arising out of Order-in-Appeal No. 290/2012 dated 11.07.2012
passed by the Commissioner of Central Excise (Appeals), Mangalore)

Mrs. Rajeevi S Shetty, W/o Late Shekar Shetty, Shree Devi Prasad, Niddodi Kallamundkur Village, Mangalore Taluk – 574 274	Appellant(s)

VERSUS

Commissioner of Central Excise, 7th Floor, Trade Centre, Bunts Hostel Rd., Dakshina Kannada, Karnataka – 575 003.	Respondent(s)

APPEARANCE:

Mr. G. Venkatesh, Advocate for the Appellant

Mr. Rajasekar B.N.N., Superintendent (AR) for the Respondent

CORAM:
HON'BLE SHRI P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20721 - 20722 /2026

DATE OF HEARING: 02.06.2026
DATE OF DECISION: 02.06.2026

PER : P.A. AUGUSTIAN

Learned advocate submits that the appellant Mrs. Rajeevi S. Shetty expired on 31.08.2025. In support, he submits copy of the death certificate dated 27.10.2025 issued by the Chief Registrar of Births and Deaths, Mangalore, Government of Karnataka. Learned Authorised Representative (AR) for the Revenue submits that since the appellant expired, the appeals abate 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 :
>
> 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 appeals abate.

(Order dictated and pronounced in Open Court.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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