

**industrial Security Services Vs. Cce**

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**SooperKanoon Citation : [sooperkanoon.com/46525](http://sooperkanoon.com/46525)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Nov-27-2007**

**Reported in : (2008)12STJ305CESTATNew(Delhi)**

**Judge : S Kang, Vice, S T T.V.**

**Appellant : industrial Security Services**

**Respondent : Cce**

**Judgement :**

The show cause was issued to M/s Industrial Security Services to the proprietorship concern of Shri K.P. Srivastava. Shri K.P. Srivastava expired on 27/03/2006. Therefore, as the proceedings were against the proprietorship concern, where proprietor expired hence the appeal filed by Present appellant is dismissed as non-maintainable.