

**BEFORE THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, HYDERABAD**

**Sub: Appeal against the Order in Original No. Order-In-Original No.
HYD-S.Tax-COM-03/2015 dated 31.08.2015 passed by the
Commissioner of Service Tax Hyderabad 500004**

Between:

**M/s. Alpine Estates,
5-4-187/3&4,
2nd Floor, Soham Mansion,
M.G Road, Secunderabad-500003**

..... Appellant

Vs.

**The Commissioner of Service Tax,
Service Tax Commissionerate,
L.B Stadium, Basheerbagh
Hyderabad-500 001**

..... Respondent

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**IN THE CUSTOMS, CENTRAL EXCISE, AND SERVICE TAX APPELLATE
TRIBUNAL, 1st FLOOR, HMWSSB BUILDING, REAR PORTION,
KHAIRTABAD, HYDERABAD-500004**

**MISC. APPLICATION No/2015
Appeal No/2015**

MISCELLANEOUS APPLICATION for seeking Condonation of delay in filing appeal by M/s. Alpine Estates, 5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G Road, Secunderabad- 500 003 w.r.t. to Order in Original No. HYD-S.Tax-COM-03/2015 dated 31.08.2015 passed by the Commissioner of Service Tax, Service Tax Commissionerate, L.B Stadium Road, Basheerbagh, Hyderabad - 500 004.

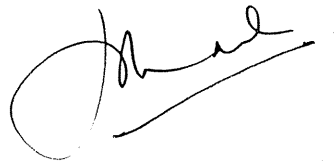
**M/s. Alpine Estates,
5-4-187/3 & 4,
2nd Floor, Soham Mansion,
M.G Road, Secunderabad- 500 003. Appellant**

Vs.

**The Commissioner of Service Tax,
Service Tax Commissionerate,
L.B Stadium Road, Basheerbagh,
Hyderabad - 500 004. Respondent**

The Applicant humbly submits before Honorable Tribunal as under:

1. Order-in-Original No. HYD-S.Tax-COM-03/2015 dated 31.08.2015 passed by the Commissioner of Service Tax, Service Tax Commissionerate, L.B Stadium Road, Basheerbagh, Hyderabad - 500 004. The subject order was received by the Appellant on 11.09.2015. The due date to file the appeal before CESTAT was 10.12.2015
2. On being heard that separate bench of CESTAT is starts functioning in Hyderabad and Registry of Bangalore bench is not accepting the Hyderabad cases citing the same reason, The Applicant has visited the CESTAT, Hyderabad building for submission of Appeal in Form ST-5 on 10.12.2015 however no person was there to accept the present appeal. This has put the applicant in dark of not knowing where to file. In view of



such confusion there has been a delay of **4 days** in filing of Appeal before CESTAT.

3. The applicant humbly prays before the honorable Tribunal to condone the delay as mentioned above.
 - a. The delay was caused due to existence of confusion as to where the appeal should be filed.
 - b. In terms of principles laid down by Apex Court in the case of Commissioner, Land Acquisition v. MST Katiji reported in [1987 (28) ELT 185 (S.C.)], delay may be condoned.

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PRAYER

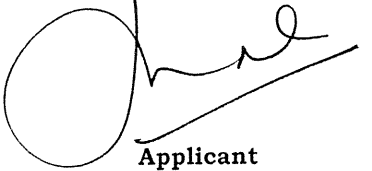
Therefore it is humbly requested to condone the delay of 4 days, in filing the appeal before the Hon'ble CESTAT. Further request to accept the appeal filed.

VERIFICATION

I, Soham Modi, Partner of M/s. Alpine Estates, Secunderabad the Applicant hereinabove, do hereby declare that what is stated above is true to the best of our information and belief.

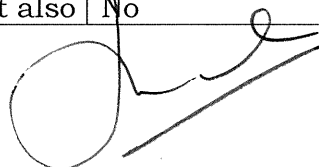
Verified at Secunderabad on this 14th day of December, 2015

Place: Secunderabad

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Applicant

07.	Designation and address of the adjudicating authority in case where the order appealed against is an order of the Commissioner (Appeals)	Not Applicable
08.	Address to which notices may be sent to the appellant	M/s Hiregange & Associates, "Basheer Villa", House No: 8-2 268/1/16/B, 2nd Floor, Sriniketan Colony, Road No. 3, Banjara Hills, Hyderabad - 500 034 (Also to Appellant as stated in cause title supra.)
09.	Address to which notices may be sent to the respondent	The Commissioner of Service Tax, Service Tax Commissionerate L.B Stadium Road, Basheerbagh, Hyderabad - 500 004.
10.	Whether the decision or order appealed against involves any question having a relation to the rate of Service Tax or to the value of goods for the purpose of assessment.	Yes
11.	Description of service and whether in 'negative list'	Works Contract service Not in Negative list
12.	Period of Dispute	July 2012 to March 2014
13(i)	Amount of service tax, if any Demanded for the period of dispute	Rs.1,23,37,565/-
(ii)	Amount of interest involved up to the date of the order appealed against	Rs. <u>55,71,171</u> /- (Approx.)
(iii)	Amount of refund if any, rejected or disallowed for the period of dispute	Not Applicable
(iv)	Amount of penalty imposed	Penalty imposed under Section 76 & 77 of the Finance Act, 1994
14(i)	Amount of service tax or penalty or Interest deposited. If so, mention the amount deposited under each heading the box. (A copy of the Challan under which the deposit is made shall be furnished)	An amount of Rs.37,54,385/- was already paid by cash Rs. 37,04,841/- and by utilizing Cenvat credit Rs 51,544/- And same was adjusted for payment in terms of section 35F of Central Excise Act, 1944. (Challans enclosed as annexure-I)
(ii)	If not, whether any application for dispensing with such deposit has been made?	Not applicable
15.	Does the order appealed against also	No



	involve any central excise duty demand, and related fine or penalty, so far as the appellant is concerned?	
16.	Does the order appealed against also involve any customs duty demand, and related penalty, so far as the appellant is concerned?	No
17.	Subject matter of dispute in order of priority (please choose two items from the list below) [i) Taxability – Sl. No. of Negative List. ii) Classification of Services iii) Applicability of Exemption Notification No., iv) Export of Services v) Import of Services vi) Point of Taxation vii) CENVAT viii) Refund ix) Valuation x) Others]	Priority 1 – Taxability Priority 2 –Valuation
18.	Central Excise Assessee Code, if registered with Central Excise	Not registered with Central Excise
19.	Give details of Importer/Exporter Code (IEC), if registered with Director General Of Foreign Trade	Not Applicable
20.	If the appeal is against an Order-in-appeal of Commissioner (Appeals), the number of Order-in-original covered by the said Order-in-Appeal.	Not applicable
21.	Whether the respondent has also filed Appeal against the order against which this appeal is made.	No, as per the knowledge of the appellant
22.	If answer to serial number 21 above is 'Yes', furnish details of appeal.	Not Applicable
23.	Whether the appellant wishes to be Heard in person?	Yes. At the earliest convenience of this Honorable Tribunal.
24.	Reliefs claim in appeal	To set aside the impugned order to the extent aggrieved and grant the relief claimed.

For ALPINE ESTATES

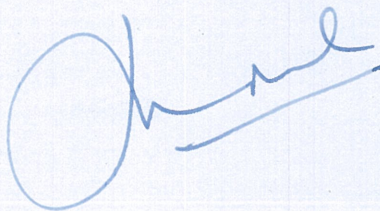
Appellant

Partner

GROUND OF APPEAL

In re: Violation of principles of natural justice:

1. Appellant submits that the impugned order was passed violating the principles of natural justice as the submissions made by the Appellant which are meritorious have not been adverted to or rebutted *inter alia* the following vital decision making submissions were made before the Ld. Respondent vide SCN reply but Ld. Respondent has **totally ignored** the same while passing the impugned order:
 - a. SCN cannot be issued under section 73(1A) when there is substantial change in law
 - b. Sole allegation of impugned SCN to demand service tax on construction agreements were duly paid and there is no short/non payment
 - c. While quantifying the demand, SCN was erroneously included the amounts received towards sale deed, and statutory taxes., without alleging/raising ground for demand to that effect
2. The Appellant submits that all the above meritorious grounds have not been considered while passing the impugned order. The system of departmental adjudication is governed by the principles of natural justice. The impugned order neither analyses the submissions, nor discusses the relevant case law, but has given the order without proper reasoning making the same as non-speaking and predetermined order. In this regard Appellant wishes to rely on the following judicial pronouncements:
 - a. Southern Plywoods Vs CCE 2009 (243) E.L.T 693 (Tri-Bang)
 - b. Kesarwani Zarda Bhandar Vs CCE 2009 (236) E.L.T 735 (Tri-Mum)
 - c. Herren Drugs & Pharmaceuticals Ltd. Vs CCE, Hyderabad 2005 (191) E.L.T 859 (Tri-Bang)
 - d. Youngman Hosiery Factory Vs CCE, Chandigarh 1999 (112) E.L.T 114 (Tribunal)

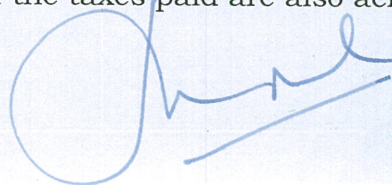


In light of the above, judicial pronouncements order passed without considering the submissions and without discussing and distinguishing the case laws relied by Appellant is liable to be quashed.

The allegation in SCN and the impugned OIO is that Appellant has to pay service tax on the "construction agreements", which has been paid properly by the Appellant. Therefore, the SCN needs to be dropped on this ground itself.

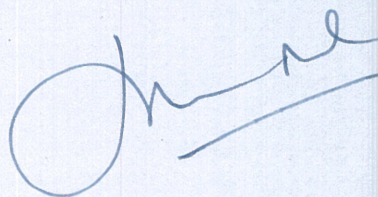
3. Appellant submits that undoubtedly they are discharging service tax on construction agreements thereby paying service tax on activity as proposed by impugned SCN read with earlier SCN's and as confirmed by the impugned OIO. Both SCN & OIO included the value of sale deeds only at the time of quantifying the demand. As seen from the operative part of both SCN & OIO it is clear that it is only sole allegation of SCN (Para 2) & finding of OIO (Para 13 & 14) that construction agreements are subject to service tax under the category of "works contract", no allegation has been raised to demand service tax on the sale deed value. In fact, as stated in paras 13 and 14 of the OIO, the Ld. Commissioner is in agreement that the value of the sale deed is not a subject matter of service tax.

4. As stated in the background facts, the Appellants started paying service tax on the value of "construction agreements" from July 2012 onwards. Thereafter, the said taxes have been regularly paid. This is also evident from the fact that the current SCN proposes appropriation of taxes already paid by them. The details of the taxes paid are also acknowledged



in para 4 of the SCN dated 26.09.2014. On a perusal of the SCN, it is evident that the issue in the current SCNs is therefore limited to the aspect of quantification of demand. On a perusal of para 4 of the SCN which quantifies the demand, it can be easily inferred that the demand is quantified based on statements submitted by the Appellants. The said statements for the periods are marked as Annexure "III".

5. On going through the statements provided by the Appellants, it can be seen that a detailed breakup of the receipts into receipts towards "sale deeds", receipts towards "construction agreements", receipts towards other taxable receipts and receipts towards other non-taxable receipts was provided.
6. However, on going through the annexure to the SCN, it can also be observed that though the allegation is to demand service tax on construction agreements, the quantification is based on gross amounts mentioned above for all the activities including amounts received towards the "sale deeds".
7. It is therefore apparent that the SCN represents an error in quantification of the demand. It may be noted that the Appellants have regularly and diligently discharged Service Tax on the value of "construction agreements" after June 2012 onwards. The above is explained through a comparative chart provided below:

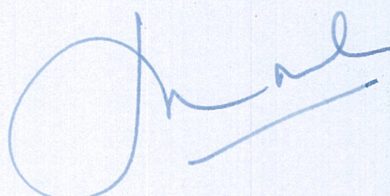


	As per Appellant	As per OIO
Gross Receipts	25,94,00,456	25,86,64,906
Less Deductions		
Sale Deed Value	17,14,36,538	
VAT, Registration charges, stamp duty and other non taxable receipts	2,54,08,390	91,18,679
Taxable amount	6,25,55,528	24,95,46,227
Abatement @ 40%	2,50,22,211	9,98,18,491
Service Tax @ 12.36%	30,92,745	1,23,37,565
Actually Paid	37,54,385	34,43,562
Balance Demand	-6,61,640	88,94,003

8. The Appellants submit that once the apparent error in calculation is taken to its logical conclusion, the entire demand fails and therefore there is no cause of any grievance by the department on this ground.

The Order is erroneous since it does not consider the calculations and documentation submitted in response to the SCN

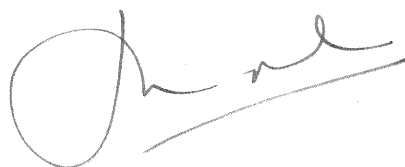
9. As stated above, the Appellants submit that the **both SCN and OIO do not intend to include the value of "sale deeds"** However, while quantifying the demand, the OIO in para 17 states that the information about the land cost, etc. was not submitted and therefore the deduction cannot be granted.




10. The Appellants submit that the above observation of the Ld. Commissioner is fundamentally incorrect. The Appellants had submitted detailed breakup flat wise of the amounts attributable to the construction agreements and those attributable towards sale deeds vide their letter dated 17.09.2014. In fact, in para 3 of the OIO, there is a reference to this submission made by the Appellants.

11. The Appellants therefore submit that the contents of this letter be taken cognizance of and the service tax demand be quantified correctly. For the purposes of correct adjudication and quantification, the Appellants summarise the details of the receipts as under:

	As per Appellant	As per OIO
Gross Receipts	25,94,00,456	25,86,64,906
Less Deductions		
Sale Deed Value	17,14,36,538	
VAT, Registration charges, stamp duty and other non taxable receipts	2,54,08,390	91,18,679
Taxable amount	6,25,55,528	24,95,46,227
Abatement @ 40%	2,50,22,211	9,98,18,491
Service Tax @ 12.36%	30,92,745	1,23,37,565
Actually Paid	37,54,385	34,43,562
Balance Demand	-6,61,640	88,94,003



12. Since a substantial component of the demand is on account of the value attributable towards the sale deed value, the Appellants crave leave to provide as Annexure "IV", the flat wise details of the sale deed value along with the amounts attributable during the disputed period. The Appellants enclose the full sale deed for Flat No. A 109 and the relevant extracts of all the sale deeds which aggregate to the value claimed as deduction by the Appellants Annexure "V"
13. From the above documentation, it is more than evident that the value attributable towards the sale deed cannot be included in the value of taxable services and the demand needs to be dropped on this ground
14. The Appellants further submit that similar to the exclusion on account of sale deed value, the value attributable to statutory taxes like VAT, service tax, registration charges, stamp duty, etc need to be reduced. The detailed flatwise amounts are provided as Annexure "VI"
15. The Appellants submit htat once the above deductions are provided to the Appellants, the demand would be reduced to NIL
16. Since both the SCN and OIO agree on the principle that service tax cannot be demanded on the value attributable to sale deeds, the Appellants are not making detailed grounds on the legal merits of the said claim. Notwithstanding the above, the Appellants reserve their right to make additional arguments as felt necessary on this aspect of service tax on value of "sale deeds" if it is ultimately held that the OIO in principle demands tax on the value of "sale deeds"

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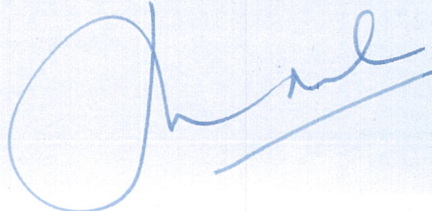
In Re: Interest under Section 75

17. Without prejudice to the foregoing, Appellant submits that when service tax itself is not payable, the question of interest and penalty does not arise. Appellant further submits that it is a natural corollary that when the principal is not payable there can be no question of paying any interest as held by the Supreme Court in Prathiba Processors Vs. UOI, 1996 (88) ELT 12 (SC).

In re: Penalty under Section 76 & 77 of the Finance Act, 1994

18. The Appellant submits that, when the tax itself is not payable, the question of penalty under section 76 does not arise. Further assuming but not admitting, that there was a tax liability as envisaged in SCN as explained in the previous paragraphs, when Appellant were not at all having the intention to evade the service tax and further also there was a basic doubt about the liability of the service tax itself on the construction activity, Appellant is acting in a bona fide belief, that he is not liable to collect and pay service tax, there is no question of penalty under section 76 resorting to the provisions of Section 80 considering it to be a reasonable cause for not collecting and paying service tax.

19. Appellant submits that service tax on amounts received towards construction agreements has been already discharged without any major delay & without intervention of department. ST-3 returns were also filed clearly showing the total amount received from customers and clearly bifurcating the amounts received towards sale deed value as amounts

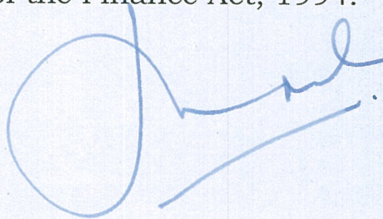


received for exempted service, and amounts received towards construction agreements as taxable amounts. Details of service tax computations, payment of service tax, utilization of CENVAT along with Challan copies has been submitted voluntarily to the department. They have not paid service tax on sale deed value on bonafide belief that same was not required to be paid as substantiated by the earlier SCN's & correspondence with department. It is settled law that if person acted on bonafide belief, imposition of penalties are not warranted.

20. The Appellant submits suppression or concealing of information with intent to evade the payment of tax is a requirement for imposing penalty. It is a settled proposition of law that when the assessee acts with a bonafide belief especially when there is doubt as to statute also the law being new and not yet understood by the common public, there cannot be intention of evasion and penalty cannot be levied. In this regard appellant wishes to rely upon the following decisions of Supreme Court.

- i. Commissioner of C.Ex., Aurangabad Vs. Pendhakar Constructions 2011(23) S.T.R. 75(Tri.-Mum)
- ii. Hindustan Steel Ltd. V. State of Orissa – 1978 (2) ELT (J159) (SC)
- iii. Akbar BadruddinJaiwani V. Collector – 1990 (47) ELT 161(SC)
- iv. Tamil Nadu Housing Board V Collector – 1990 (74) ELT 9 (SC)

Therefore on this ground it is requested to drop the penalty proceedings under the provisions of Section 76 of the Finance Act, 1994.



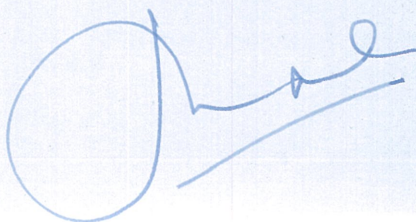

21. The Appellant submits that penalty is imposable when the appellant breaches the provision of statute with an intent to defeat the scheme of the Act, when there is a confusion prevalent as to the leviability and the mala fide not established by the department, it would be a fit case for waiver of penalty as held by various tribunals as under

- a. Vipul Motors (P) Ltd. vs Commissioner of C. Ex., Jaipur-I 2008 (009) STR 0220 Tri.-Del
- b. Commissioner of Service Tax, Daman vs Meghna Cement Depot 2009 (015) STR 0179 Tri.-Ahmd

22. The Appellant submits that in the following two cases, M/s Creative Hotels Pvt. Ltd. Vs CCE, Mumbai (2007) (6) S.T.R (Tri-Mumbai) and M/s Jewel Hotels Pvt Limited Vs CCE, Mumbai-1 (2007) (6) S.T.R 240 (Tri-Mumbai) it was held that *"The authorities below have not given any finding as to why penalty is required to be imposed upon them. Only because penalty can be imposed, it is not necessary that in all cases penalty is required to be imposed. In this case I accept the explanation of the appellant and therefore set aside the penalty and allow the appeal."*

23. The Appellant submits that liability of the service tax on the sale deed value is depends on the interpretation of

- a. Definition of Works contract as defined 65(zzzza) of Finance Act, 1994 and section 65B(54) of Finance Act, 1994 as existed during the relevant period
- b. Rule 2A of Service tax (determination of value) Rules, 2006



c. Definition of service given under section 65B(44) of Finance Act, 1994

d. Circular No. 108/02/2009-ST dated 29.01.2009

e. and other provisions of Finance Act, 1994 & judicial pronouncements. It is settled position of the Law that whenever there is any scope for interpretation of the provisions of Finance Act, 1994 there cannot be imposition of Penalties. In this regard Appellant wishes to rely on the following judicial pronouncements.

a. Commissioner Of Central Excise, Raipur Vs Ajanta Color Labs 2009 (14) S.T.R 468 (Tri-Del) it was held that *"Respectfully following the above decisions, we allow the appeals for the assessee on merits and hold that the portion of the value relating to photography materials would not be included in the levy of service tax. **It is a case of interpretation of the statutes and, therefore, extended period of limitation and imposition of penalties would not warrant**"*

b. In the case of Ispat Industries Ltd Vs CCE, Raigad 2006 (199) E.L.T 509 (Tri-Mumbai) it was held that *"Apart from holding that the credit was admissible to the appellants on merits, we also find that the demand raised and confirmed against them is hopelessly barred by limitation. Admittedly, the appellant had reflected the fact of availing the balance 50% credit in the subsequent financial year, in their statutory monthly returns*



filed with the revenue. This fact is sufficient to reflect knowledge on the part of the revenue about the fact of taking balance 50% credit and is also indicative of the bona fides of the appellant. The appellants having made known to the department, no suppression or mis-statement on their part can be held against them. **The issue, no doubt involves bona fide interpretation of provisions of law and failure on the part of the appellants to interpret the said provisions in the way in which the department seeks to interpret them cannot be held against them so as to invoke extended period of limitation.** When there is a scope for doubt for interpretation of legal provisions and the entire facts have been placed before the jurisdictional, Central Excise Officer, the appellants cannot be attributed with any suppression or misstatement of facts with intent to evade duty and hence cannot be saddled with demand by invoking the extended period of limitation. As much as the demand has been set aside on merits as also on limitation, **there is no justification for imposition of any penalty upon them.**

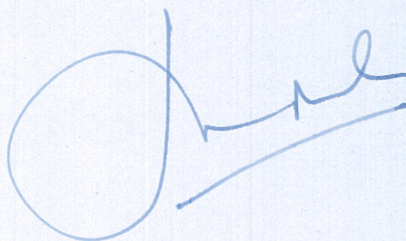
- c. In the case of Haldia Petrochemicals Ltd Vs CCE, Haldia 2006 (197) E.L.T 97 (Tri-Del) it was that the "extended period of limitation cannot be invoked under the proviso to Section 11A(1) of the Central Excise Act, 1944. **There is also no case for imposition of penalty, firstly for the reason that the demand**



of duty is unsustainable and secondly for the reason that the case involves **a question of interpretation of law.**"

d. In the case of ITEL Industries Pvt. Ltd Vs CCE, Calicut 2004 (163) E.L.T 219 (Tri-Bang) it was held that "In view of the facts of this case, we do not find any case or cause to invoke the penal liabilities, as we find that the Commissioner has held "It is essentially, **a question of interpretation of law** as to whether Section 4 or Section 4A would be applicable...." and not sustained the penalty under Section 11AC. We concur with the same. **Therefore we cannot uphold the Revenue's appeal on the need to restore the penalty under Section 11AC as arrived at by the Original Authority. As regards the penalty under Rules 173Q & 210, we find the Commissioner (Appeals) has not given any finding why he considered the same as correct and legal in Para 8 of the impugned order. Imposition of penalty under Rules 173Q & 210 on matters of interpretation, without specific and valid reasons, is not called for.**

On the basis of the above judgments it is clear that whenever due to bonafide interpretation of law service tax not paid penalty is not leviable.



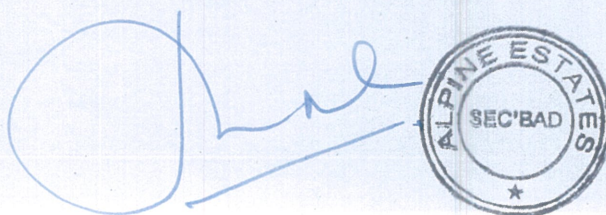
In re: Benefit under Section 80 of the Finance, Act, 1994

24. Appellant submits that as explained in above Para's they are not paying service tax on bonafide belief that same was not liable to be paid in view of

- a. Exclusion part of service definition given under section 65B(44) of Finance Act, 1994 in as much specifically excluding the sale of immovable property from levy of service tax.
- b. Activity performed till the execution of sale deed is in the nature of self service and not liable for service tax.
- c. Activity of construction undertaken by the developer would be works contract only from the stage the developer enters into a contract with the flat purchaser and not prior to that.
- d. Earlier SCN's demanding service tax on the value of construction agreement.

25. The Appellant submits that they have established the reasonable cause for the nonpayment of service tax. Since the Appellant explained the reasonable cause for the nonpayment of the service tax penalty imposition of the penalty is not sustainable. In this regard we wish to rely on Commissioner of Service Tax, Bangalore Vs Motor World 2012 (27) S.T.R 225 (Kar).

26. Without prejudice to the foregoing, as explained in the background facts and submissions above, the impugned SCN/OIO is merely a periodical SCN covering same issue. The issue is being contested by the Appellant

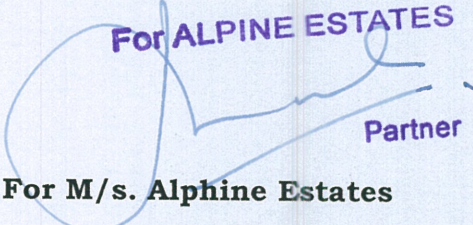


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and Ld. Commissioner (Appeals) remanded to re-quantify the demand on similar issue on same footings. Therefore, the Appellant has reasonable cause for non-payment of service tax. Moreover, it should be appreciate that, Appellant being a tax compliance assessee, has been paying service tax regularly on the construction agreements wherever applicable. Therefore the Appellant has established its bonafides and hence by invoking provision of Section 80 of the Finance Act, entire penalty proceedings requires to be dropped based on this submission also. Appellant wishes to rely on the Hon'ble Apex court decision in case of Nizam Sugar Factory Vs CCE 2006 (197) E.L.T 465 (S.C) in this behalf.

27. The appellant craves leave to alter, add to and/or amend the aforesaid grounds.

28. The appellant wish to be personally heard before any decision is taken in this matter.

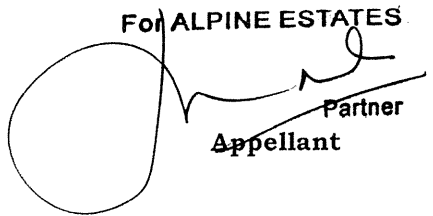
For ALPINE ESTATES

Partner
For M/s. Alphine Estates

Authorized Signatory

PRAYER

Therefore it is prayed

- a. To hold that the service tax has been paid on the value of the construction agreement as alleged in the SCN and therefore the order needs to be dropped.
- b. If required, to hold that even on merits the amounts received towards sale deed is not taxable.
- c. To hold that no Penalty is imposable under Section 76 & Section 77 of the Finance Act, 1994.
- d. To hold that Appellant is eligible for the benefit of waiver of the penalty under Section 80 of the Finance Act, 1994
- e. Any other consequential relief is granted.

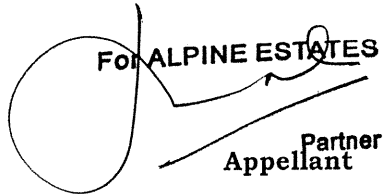
For ALPINE ESTATES

Partner
Appellant

VERIFICATION

I, Soham Modi Partner of M/s. Alphine Estates, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the 14th of December, 2015

Place: Hyderabad

For ALPINE ESTATES

Partner
Appellant

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

Sub: Appeal against the order of the Commissioner of Service Tax in Order-In-Original No. HYD-S.TAX-COM-03/2015 dated 31.08.2015

I, Soham Modj Partner of M/s Alpine Estates, hereby authorize and appoint Hiregange & Associates, Chartered Accountants, Bangalore or their partners and qualified staff who are authorised to act as authorised representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorised representative or his substitute in the matter as my/our own acts, as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.
 Executed this on 26th day of October 2015 at Hyderabad

For ALPINE ESTATES

Signature Partner

I the undersigned partner of M/s Hiregange & Associates, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 35Q of the Central Excises Act, 1944. I accept the above said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 14.12.2015

Address for service :

**Hiregange & Associates,
 Chartered Accountants
 "Basheer Villa",
 H.No: 8-2 268/1/16/B,
 2nd Floor, Sriniketan Colony,
 R. No. 3, Banjara Hills,
 Hyderabad - 500 034**

**For Hiregange & Associates
 Chartered Accountants**

**Sudhir V S
 Partner. (M. No. 209109)**

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

Sub: Appeal against the order of the Commissioner of Service Tax in Order-In-Original No. HYD-S.TAX-COM-03/2015 dated 31.08.2015

I, Saham Modi, Partner of M/s. Alphine Estates, hereby authorize to appoint Hiregange & Associates, Chartered Accountants, Bangalore or their partners and qualified staff who are authorised to act as authorised representative under the relevant provisions of the law, to do all or any of the following acts: -

- To act, appear and plead in the above noted proceedings before the above authorities or any other authorities before whom the same may be posted or heard and to file and take back documents.
- To sign, file verify and present pleadings, applications, appeals, cross-objections, revision, restoration, withdrawal and compromise applications, replies, objections and affidavits etc., as may be deemed necessary or proper in the above proceedings from time to time.
- To Sub-delegate all or any of the aforesaid powers to any other representative and I/We do hereby agree to ratify and confirm acts done by our above authorised representative or his substitute in the matter as my/our own acts, as if done by me/us for all intents and purposes.

This authorization will remain in force till it is duly revoked by me/us.
 Executed this 14th day of December, 2015 at Hyderabad

For ALPINE ESTATES

Signature Partner

I the undersigned partner of M/s Hiregange & Associates, Chartered Accountants, do hereby declare that the said M/s Hiregange & Associates is a registered firm of Chartered Accountants and all its partners are Chartered Accountants holding certificate of practice and duly qualified to represent in above proceedings under Section 35Q of the Central Excises Act, 1944. I accept the above said appointment on behalf of M/s Hiregange & Associates. The firm will represent through any one or more of its partners or Staff members who are qualified to represent before the above authorities.

Dated: 14.12.2015

Address for service :

**Hiregange & Associates,
 No. 1010, 26th Main,
 Above Corporation Bank,
 4th T Block, Jayanagar,
 Bangalore- 560 041**

**For Hiregange & Associates
 Chartered Accountants**

**Rajesh Kumar T R,
 Partner (M. No. 211159)**