

**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

A handwritten signature in black ink, appearing to read 'Soham Modi', with a large circular flourish on the left and a horizontal line extending to the right.

Applicant