



S. 666.667

**CUSTOMS, EXCISE & SERVICE TAX APPELATE TRIBUNAL
SOUTH ZONAL BENCH, FKCCI-WTC BUILDING, K.G.ROAD,
BANGALORE-560009**

Dated:25.04.2012

**Appeal No(s). E/C/ST/699,702/2011.
Stay/Misc/ROA/Rom. E/C/ST/Stay/439,442/2011**

Copy forwarded to:

**Shri/Smt/M/s (1) Alphine Estates,
(2) Green wood Estates,
5-4-187/3&4, III floor, M.G.Road,
Secunderabad-500 003**

- 2. The Commissioner of Central Excise/Customs, Hyderabad**
- 3. The Commissioner of Central Excise/Customs (Appeals) Hyderabad**
- 4. The JCDR, CESTAT, Bangalore**
- 5. The Advocate/consulate/Auth. Rep
Hiregange & Associates,
1010, FF, 26th Main, 4th T Block,
Jayanagar, Bangalore 560 041**
- 6. M/s Centax Publications (P) Ltd**
- 7. M/s Taxmann Allied Service Pvt Ltd**
- 8. M/s East Service Tax online dot.com (P) Ltd**
- 9. M/s Lawcrux advisors (P) Ltd**
- 10. M/s Company Law Institute of India (P) Ltd**
- 11. M/s Taxindiaonline.com (P) Ltd**
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- 13. Office Copy**

Assistant Registrar

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT BANGALORE**

Bench – Division Bench
Court – I

Date of hearing :19/04/2012

Date of decision:19/04/2012

Application No.ST/Stay/439, 442/2011

in

Appeal No.ST/699, 702/2011

M/s. Alphine Estates
M/s. Greenwood Estates

....Appellants/applicants

Vs.

CCE, Hyderabad

....Respondent

Appearance:

Mr. Rajesh Kumar, Consultant for the applicants.

Mr. Hari Haran, Commissioner(AR) for the Revenue.

Coram:

Hon'ble Mr.P.G. Chacko, Member(Judicial)

Hon'ble Mr. M. Veeraiyan, Member(Technical)

Stay ORDER NOS. 666 & 667/2012

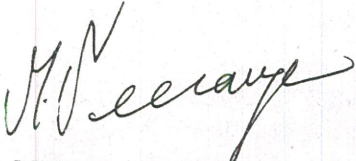
[Order per: P.G. Chacko]

These applications filed by the appellants seek waiver and stay in respect of the adjudged dues. On a perusal of the records and hearing both sides, we find that the substantive question arising in these cases is similar to the one we considered in Stay Petitions in appeals No. ST/700 & 701/2011 on 18/04/2012. In those cases, we directed predeposit of approximately 1/3 of the amount of service tax demanded. In the present stay petition filed by M/s. Alpine Estates, the demand is to the tune of Rs.31 lakhs and, therefore, they have to predeposit an amount of Rs.10 lakhs (Rupees ten lakhs only) within six weeks and report compliance to the Assistant Registrar on



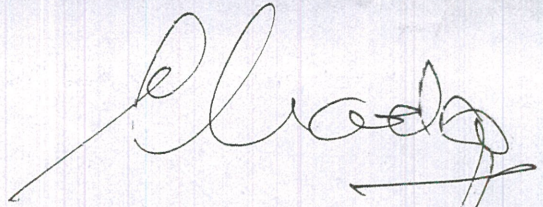
12/07/2012. Assistant Registrar to report on 19/07/2012. As regards M/s. Greenwood Estates, the learned consultant has submitted that they paid the entire amount of service tax and education cess totaling to Rs.9,47,737/- after the appeal was filed. He has also produced documentary evidence of this payment. Hence, there will be waiver of predeposit and stay of recovery in respect of the penalties imposed on M/s. Greenwood Estates as also the interest on tax demanded from them. It goes without saying that there will be waiver of predeposit and stay of recovery in respect of the penalty imposed on M/s. Alpine Estates and interest on tax demanded from them as also the balance amount of service tax subject to compliance with the direction for predeposit as above.

(Pronounced & dictated in open Court)



(M. VEERAIYAN)
MEMBER(TECHNICAL)

Ar...



(P.G. CHACKO)
MEMBER(JUDICIAL)

प्रमाणित प्रतिलिपि / CERTIFIED COPY

सहायक पंजीकार / Asst. Registrar
सीमा शुल्क, उत्पाद शुल्क और सेवा कर अपील अधिकरण
Customs, Excise & Service Tax Appellate Tribunal
(दक्षिण आंचलिक बेंच) / (South Zonal Bench)
बंगलूर / Bangalore-9.