

Telephone: 040-23312247 Telegram : CEGCANAL

Website: www.cestatnew.gov.in

Fax no: 040-23312246 REGISTERED / AD

Mail: cestathyderabad@gmail.com

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL REGIONAL BENCH: HYDERABAD 1ST FLOOR, HMWSSB BUILDING, REAR PORTION, KHAIRATABAD, HYDERABAD-500004 SHORT HEARING NOTICE

01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

EH Application No.: ST/Early Hearing/30148/2017, ST/Early Hearing/30700/2017,

Appeal No.: ST/26165/2013-ST[DB],

OIA/OIO No.: 06-2013

Name of the Appellant Modi Ventures 5-4-187/3&4, 2nd Floor, M.g.road, SECUNDERABAD AP-500003

Name of the Respondent Commissioner of Central Tax-Secunderabad - GST Secunderabad Commissionerate KENDRIYA SHULK BHAVAN,L.B STADIUM ROAD, BASHEERBAGH HYDERABAD TELANGANA 500004

> Assistant (CESTAT, Hyderabad)

(Alongwith a copy of EH Application)

- Take notice that the EH Application mentioned above has been fixed for hearing on 08/10/2018 at 10:30 A.M. or any subsequent date thereafter as per cause list or as may be convenient to the Tribunal before CESTAT, IST FLOOR, HMWSSB BUILDING, REAR PORTION, KHAIRATABAD, HYDERABAD-500004
- 2. In case the respondent fails to appear the application may be decided ex-party.
- 3. In case you do not wish to appear either in person or through an authorized representative you may intimate that the matter may be decided on merits in your absence.
- In case the applicant fails to appear at the above said time of hearing either in person or through anauthorised representative the application may be dismissed for default or heard and decided on merits in his absence.
- Please Quote this office Application No. / Appeal No. and Branch concerned and date of hearing in future

Dated: 05/09/2018

Copy To:

I. C.D.R. (Alongwith a copy of EH Application)

2. Advocate(s) / Consultant(s):

Hiregange & Associates Chartered Accountants (New) 4th Floor, West Block, Anushka Pride, Opp. Ratnadeep Supermarket, Road Number -12, Banjara Hills, Hyderabad. Telangana 500034

3. Additional Party's Name & Address:

4. Office Copy

Notice: Please Quote this office reference number / Appeal No. and Branch concerned and date of hearing in

revai.

# BEFORE THE HON'BLE CUSTOMS, EXCISE AND SERVICE TAX

# APPELLATE TRIBUNAL, REGIONAL BENCH, HYDERABAD STIEH 3014812017

Miscellaneous Application No.

Λf

In the matter of Appeal No. 26165/2013 filed by M/s. Modi Ventures., Hyderabad against Order-in-Original No.06/2013 dated 17.01.2013 passed by the Commissioner of Customs, Central Excise and Service Tax, Hyderabad-I Commissionerate, Hyderabad and vacation of Stay (Misc) Order No. No.23566/2014 dated 26.06.2014.

Applicant: -

The Commissioner Of Customs, Central Excise and Servi

Commissionerate, 11-5-423/A, Sitaram Prasad Tower Commissionerate, 11-5-423/A, Sitaram Prasad To

Hyderabad-500004.

Respondent:-

M/s. Modi Ventures., 5-4-187/3&4, II Floor, MG Road, Secunderabad-500003.

# MISCELLANOUS APPLICATION FOR EARLY HEARING OF APPEAL

### **Brief Facts to justification**

- 1. The applicant herein is the Commissioner of Customs, Central Excise & Service Tax, Hyderabad Service Tax Principal Commissionerate, Hyderabad.
- 2. The applicant respectfully submits that the respondent has filed an appeal vide Appeal No. 26165/2013 before the Hon'ble CESTAT against the Order-in-Original No.06/2013 dated 17.01.2013 passed by the Commissioner of Customs, Central Excise and Service Tax, Hyderabad-I Commissionerate, Hyderabad.

3. The applicant humbly prays for vacation of stay and grant of early hearing in this matter as sizeable amount of Rs.2.76crores (confirmed demand of Service Tax of Rs. 1.38 crores and equal penalty) involved apart from interest thereon.

4. The applicant would submit that as per the findings recorded in the Order-in-Original, it would appear that the respondent do not have a prima facie case on merits to succeed in his appeal before the Hon'ble CESTAT. It may be pertinent to mention that, as ordered by the Hon'ble CESTAT vide Suo Moto Miscellaneous Order No. 25453/2013 dated 02.04.2013 passed under Rule 41 of the CESTAT (Procedure) Rules, 1982, primary requirement of (i) absence of prima facie case of the appellant to succeed in appeal before CESTAT and (ii) duty/tax involved should be more than 1 crore, are met with in the instant case necessitating filing of out of turn/early hearing petition.

## PRAYER

In view of the foregoing, the applicant humbly prays this Hon'ble Tribunal to kindly consider vacation of stay & out-of-turn early hearing of the subject appeal.

D.PURUSHOTHAM COMMISSIONER

### Verification

I, D.Purushottam, the applicant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the day of

2017.

Signature of the authorised representative, if any.

D.PURUSHOTHAM COMMISSIONER

# BEFORE THE CUSTOMS, EXCISE & SERVICE TAX APPELATE TRIBUNAL, REGIONAL BENCH: HYDERABAD Ist Floor, HMWSSB Building, Rear Portion, Khairatabad HYDERABAD

MISCELLANEOUS APPLICATION No

of 2017

IN APPEAL NO: ST/26165/2013

ST|EH|30700|2017|DB

Commissioner of Central Tax & Central Excise, Secunderabad GST Commissionerate, L.B.Stadium Road, Basheerbagh, Hyderabad- 500 004

Versus

M/s Modi Ventures., #5-4-187/3&4, IIIrd Floor, Soham Mansion, M.G Road, Secunderabad-500003.



APPLICATION FOR EARLY HEARING AND DISPOSAL OF THE APPEAL UNDER RULE 28C OF THE CUSTOMS, EXCISE & SERVICE TAX APPELATE TRIBUNAL (PROCEDURE) RULES, 1982.

M/s Modi Ventures., has filed an Appeal vide Appeal No. ST/26165/2013 against Order-in-Original No. 06/2013-Adjn-ST-Commr dated 17.01.20213 passed by Commissioner of Customs, Central Excise & Service Tax, Service Tax Commissionerate, Hyderabad. The revenue involved in the case is Rs. 2.76 Crores (inclusive of penalties) and interest thereon. The Hon'ble CESTAT vide Misc. Order No. 23566/2014 dated 26.06.2014 granted stay and waived the pre-deposit.

#### **PRAYER**

In view of involvement of substantial revenue amounting to the tune of Rs. 2.76 Crores (Inclusive of penalties) and interest thereon, it is prayed that the Hon'ble Tribunal may hear and decide the appeal early.

रएन. सैलजा-कुमारी)
(N. SAILAJA KUMARI)
उपायुक्त /DEPUTY COMMISSIONER
सिकंदराबाद मंडल/ SECUNDERABAD DIVISION

Hyderabad 17.11.2017

**VERIFICATION** 

I, N.Sailaja Kumari, Deputy Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad GST Division, the officer authorized by the Commissioner i.e the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the 17th day of November, 2017

(एनं. सैलंजा कुमारी) (ने (एनं. सैलंजा कुमारी) (ने (N. SAILAJA KUMARI)) उपायुक्त /DEPUTY COMMISSIONER सिकंदराबाद मंडल/ SECUNDERABAD DIVISION



# OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL TAX SECUNDERABAD COMMISSIONERATE

GST Bhavan::Basheer Bagh::Hyderabad-500 004 Email: commr-cexhyd3@nic:in

C.No V/R/Misc/03/2017-Trib

Dated: 16-11-2017

Sub:- Tribunal - Filing of Early Hearing Petition in CESTAT Cases involving revenue of Rs. 1 Crore to 10 Crores Reg

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Divisional Deputy/Assistant Commissioner, Incharge of Secunderabad Division, Secunderabad GST Commissionerate, is here by authorised to sign and file the Early Hearing Pétitions in respect of following units pertaining to their Division, in the proforma enclosed before Hon'ble CESTAT, where the revenue involved is between Rs. 1 Cr. to 10 Crores.

(SUNIL JAIN)
COMMISSIONER

To

 The Deputy /Assistant Commissioner, Central Tax and Central Excise, Secunderabad Division, Secunderabad GST Commissionerate.

एन. सेल्फ्रा कुमारी
N. SAILAJA KUMARI
उप आयुक्त/Dy. Commissioner
केन्द्रीय कर/Central Tax
सिकन्दरावाद जी एस टी मण्डल Secunderabad GST Division सिकन्दरावाद जी एस टी आयुक्तालय Secunderabad GST Commissionerate हेदरावाद/Hyderabad



## सेवा कर आयुक्त का कार्यालय

## OFFICE OF THE COMMISSIONER OF SERVICE TAX हैदराबाद सेवा कर प्रधान आयुक्तालय::HYDERABAD SERVICE TAX PRINCIPAL COMMISSIONERATE

11-5-423/1/A::सीताराम प्रसाद टावर::रेड हिल्स::हैदराबाद-500004 11-5-423/1/A::SITARAM PRASAD TOWER::RED HILLS::HYDERABAD-500004 C.No.IV/16/212/2012-STGX Date:07.02.2017

The Assistant Registrar, Customs, Excise & Service Tax Appellate Tribunal, HMWSSB Building, Khairatabad, Hyderabad – 500004.

Sir,

Sub:- ST - Misc. Application for Early Hearing on the Myderabad M/s Modi Ventures. Hyderabad - Reg.

Ref: 1) Appeal No. ST/26165/2013 dated 15.04.2013 filed by M/s Modi Ventures. Hyderabad.

2) Misc Order No.23566/2014 dated 26.06.2014

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Please find enclosed a Miscellaneous Application requesting the Hon'ble Tribunal for early hearing of the appeal cited at reference No.1, in view of sizeable amount of Rs.2.76crores (confirmed demand of Service Tax of Rs. 1.38 crores and equal penalty) involved apart from interest thereon.

2. It is requested that the Application may be admitted and placed before the Bench for their Lordships' consideration and necessary orders please.

Encl: Misc. Application in quadruplicate.

Yours faithfully,

9 FEB 2017

(D.PURUSHOTHAM) COMMISSIONER

Copy to:

- 1. The Commissioner (A.R.), CESTAT, Regional Bench, HMWSSB Building, Khairatabad, Hyderabad- 500 004 for kind information and necessary action please.
- 2. The Assistant Commissioner, Service Tax Division II, Hyderabad Service Tax Principal Commissionerate, Hyderabad for information.
- 3. The Assistant Commissioner, Service Tax, Tribunal Section, Hyderabad Service Tax Principal Commissionerate, Hyderabad for information.