CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL REGIONAL BENCH AT HYDERABAD

Division Bench Court – I

Application No. ST/MISC/30058/2022 in Service Tax Appeal No. 1485 of 2011

Flytech Media Pvt Ltd

3rd & 4th Floor, Nagam Towers,Minister Road Secunderabad-500003

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

with

Application No. E/MISC/30018/2022 in Central Excise Appeal No. 1145 of 2012

Vinyllora Industries Pvt Ltd

53, White Hall 143, August Kranti Marg, KEMPS Corner, Mumbai-400036

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

with

Application No. ST/MISC/30042/2022 in Service Tax Appeal No. 1818 of 2012

Commissioner of Central Tax

.....Appellant

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Sri Srinivasa Electrical Works

H.No. 6-3-121/B25, Gandhi Nagar, Ramagiri, NalgondaRespondent

With

Application No. ST/MISC/30043/2022

in Service Tax Appeal No. 1986 of 2012

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Kasukurti Sujatha Constructions Pvt Ltd

No. 2-83/4, Kakatiya Nagar, Street No.1, Habsiguda, Hyderabad

with

Application No. ST/MISC/30059/2022

in Service Tax Appeal No. 3133 of 2012

Asian Builders & Developers

1st Floor, 396/397, Jain Estate, Parklane, Secunderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

with

Application No. ST/MISC/30028/2022 in Service Tax Appeal No. 25581 of 2013

G Chandana

W/o Srinivas, H.No. 2-10-88/2a Ganesh Street, Jangaon Mandal, Warangal distt

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

with Application No. ST/MISC/30029/2022 in Service Tax Appeal No. 26140 of 2013

Uwt Projects Ltd

Flot No. 9, Hig-2, Block-14, Baghlingampally, Hyderabad

.....Appellant

VERSUS Commissioner of Central Tax

11-5-423/1/A, Sitaram Prasad Tower, Red Hills, Hyderabad 500004

.....Respondent

.....Appellant

.....Appellant

.....Appellant

...Respondent

with Application No. ST/MISC/30030/2022 in Service Tax Appeal No. 26535 of 2013

Shivansh Infrastructure Development PvtAppellant Ltd

Plot No. 83, Door No. 3-83, Survarnasadan, Hastinapuri Colony, Sainikpuri, Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

with

Application No. ST/MISC/30031/2022 in Service Tax Appeal No. 26959 of 2013

Beyond Basiks Infotech Pvt Ltd

202, G.V.S. Towers, 1-2-597/28 Domalguda Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

with

Application No. ST/MISC/30032/2022 in Service Tax Appeal No. 27417 of 2013

Lateef Unnisa

.....Appellant

R/O 12-1398, Flat No. 306, Sadguru Apartments, Street No. 3 Tarnaka, Secunderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

Application No. ST/MISC/30025/2022 in Service Tax Appeal No. 20706 of 2014

J9 Associates

Plot No. P-9/5(1), Road No. 6, IDA Nacharam, Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

With

Application No. ST/MISC/30026/2022 in Service Tax Appeal No. 21342 of 2014

Shakti Constructions & Industries

H.No. 2-1-740, Flat No.10, Manohar Apartments, Vidyanagar, Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

With

Application No. ST/MISC/30045/2022 in Service Tax Appeal No. 22961 of 2014

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

N. Swarna Electricals & Contractors

...Respondent

.....Appellant

House No. 23-6-230/I, Hunter Road Hanamkonda, Warangal

With

Application No. ST/MISC/30046/2022 in Service Tax Appeal No. 23148 of 2014

Commissioner of Central Tax Kendriya Shulk Bhavan.

LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Asmitha Microfin Ltd

1-2-58,Plot No. 1-3, N. Block, Kakatiya Nagar, Habsiguga, Hyderabad

...Respondent

With

Application No. E/MISC/30023/2022 in Central Excise Appeal No. 30020 of 2015

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

VST Industres Ltd

Azamabad Hyderabad

...Respondent

.....Appellant

.....Appellant

With

Application No. ST/MISC/30060/2022 in Service Tax Appeal No. 20076 of 2015

Aster Pvt Ltd

Sy No. 142 to 143, Tallisingaram Village, Choutuppal (M), Nalgonda, A.P.

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

Application No. ST/MISC/30024/2022 in Service Tax Appeal No. 20563 of 2015

VST Industries Ltd Azamabad Hyderabad

.....Appellant

VERSUS

Commissioner of Central Tax Kendriya Shulk Bhavan.

.....Respondent

With

Application No. ST/MISC/30027/2022 in Service Tax Appeal No. 21964 of 2015

Rockey Infracon India Pvt Ltd

H.No. 3-8-195/I,Plot No. 122/A. L.B. Nagar, Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

Application No. E/MISC/30017/2022 in Central Excise Appeal No. 31030 of 2016

Hindustan Sanitary Ware & Industries Ltd

Brahmanpally, Bibinagar, Nalgonda Distt Telangana

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

With

Application No. ST/MISC/30048/2022 in Service Tax Appeal No. 30202 of 2016

Commissioner of Central Tax

.....Appellant

.....Respondent

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Modi Shelters (P) Ltd

5-4-187/3 &4, III Floor, Soham Mansion, M.G. Road, Secunderabad

LB Stadium Road, Basheerbagh, Hyderabad 500004

With

Application No. ST/MISC/30035/2022 in Service Tax Appeal No. 30232 of 2016

Country Club India Ltd

.....Appellant

6-3-1219 5th Floor, Begumpet. Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

Application No. ST/MISC/30036/2022 in Service Tax Appeal No. 30313 of 2016

Dec Infrastructure & Projects India Pvt Ltd**Appellant** 2-1-434/1/1, Street No. 4 Nallakunta

Hyderabad

VERSUS

Commissioner of Service Tax 11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

.....Respondent

With

Application No. ST/MISC/30050/2022 in Service Tax Appeal No. 30388 of 2016

Commissioner of Service Tax

.....Appellant

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

VERSUS

Dec Infrastructure & Projects India Pvt Ltd**Respondent** 2-1-434/1/1, Street No. 4 Nallakunta Hyderabad

With

Application No. ST/MISC/30039/2022 in Service Tax Appeal No. 30528 of 2016

Railtel Corporation of India Pvt Ltd

Microwave Centre, Rail Nilayam Complex Secunderabad

VERSUS

Commissioner of Service Tax

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

.....Respondent

With

Application No. ST/MISC/30054/2022 in Service Tax Appeal No. 30739 of 2016

Commissioner of Central Tax

.....Appellant

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

.....Respondent

Mehta & Modi Homes

5-4-187/3 &4,1st Floor, M.G. Road, Secunderabad

With

Application No. ST/MISC/30055/2022 in Service Tax Appeal No. 30743 of 2016

Commissioner of Service Tax

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

VERSUS

Udaya Heights Pvt Itd

1-4-879/69 B, Suryodaya Flat No. 22, Street No. 9, New Bakaram, Gandhinagar, Hyderabad

With

Application No. ST/MISC/30057/2022 in Service Tax Appeal No. 30918 of 2016

Commissioner of Service Tax

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004Appellant

5012010

.....Appellant

.....Respondent

.....Appellant

VERSUS

Creative Koven Constructions, Flat No. 403, Surya Heights Sbh Colony, Gandhi Nagar, HyderabadRespondent

With

Application No. ST/MISC/30049/2022 in Service Tax Appeal No. 30372 of 2016

Commissioner of Service Tax

.....Appellant

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

VERSUS

Siri Comfort Air Products & Services

.....Respondent

12-5-21/1, South Lalguda, Tarnaka, Secunderabad

With

Application No. ST/MISC/30051/2022 in Service Tax Appeal No. 30483 of 2017

Commissioner of Service Tax

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

VERSUS

APSRTC

APSRTC Bhavan, VC & MDS office, Musheerabad, Hyderabad

With

Application No. ST/MISC/30037/2022 in Central Excise Appeal No. 30500 of 2017

National Geophysical Research Institute

Post Bag No. 724, Uppal, Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

.....Respondent

.....Appellant

Application No. ST/MISC/30038/2022 in Service Tax Appeal No. 30514 of 2017

Gowra Bits & Bites

No. 1-8-144, P.G. Road, Secunderabad

VERSUS

Commissioner of Service Tax

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

.....Respondent

.....Appellant

With

Application No. ST/MISC/30040/2022 in Service ax Appeal No. 30604 of 2017

Aster Pvt Ltd

Sy No. 142 to 143, Thallasingaram, Choutuppal, Nalgonda Distt,Appellant

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

Application No. ST/MISC/30052/2022 in Service Tax Appeal No. 30615 of 2017

Commissioner of Service Tax

.....Appellant

.....Respondent

11-5-423/1/A, Sitaram Prasad Tower, Red Hills Hyderabad 500004

VERSUS

APSRTC

APSRTC Bhavan, VC & MDS office, Musheerabad, Hyderabad

With

Application No. ST/MISC/30053/2022 in Service Tax Appeal No. 30728 of 2017

10

.....Appellant

.....Respondent

Commissioner of Central Tax Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Hyderabad Metropolitan Development Authority

Block-B, 11nd Floor, HUDA Complex, Tarnaka, Jamai Osmania, Hyderabad

With

Application No. ST/MISC/30056/2022 in Service Tax Appeal No. 30816 of 2017

Commissioner of Service Tax 11-5-423/1/A, Sitaram Prasad Tower,

Red Hills Hyderabad 500004

VERSUS

Vodafone Mobile Services Ltd.,

6th Floor, Varun towers-11 Begumpet, Hyderabad

With

Application No. E/MISC/30021/2022 in Central Excise Appeal No. 30300 of 2019

VST Industries Ltd

Azamabad Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

With

Application No. E/MISC/30020/2022 in Central Excise Appeal No. 30026 of 2016

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Appellant

.....Respondent

.....Appellant

.....Appellant

11

VERSUS

VST Industries Ltd

Azamabad HyderabadRespondent

With

Application No. E/MISC/30019/2022 in Central Excise Appeal No. 30261 of 2020

M/s Haryana Steel Centre (KDM) Pvt Ltd

6-4-43, Bholakpur, Kavadguda, Secunderabad-500080

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

.....Appellant

With

Application No. ST/MISC/30047/2022 in Service Tax Appeal No. 30139 of 2020

Commissioner of Central Tax

.....Appellant

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Northern Power Distribution Company ofRespondent

Telangana Ltd.,

Vidyut Bhavan, H.No. 2-5-31/2, Corporate Office, Nakkalagutta, Hanumakonda, Warangal

With

Application No. ST/MISC/30044/2022 in Service Tax Appeal No. 22529 of 2014

Commissioner of Central Tax

.....Appellant

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

VERSUS

Sharath Chandra

2-10-354/1, Teachers Colony, Hanamkonda Warangal

With

Application No. ST/MISC/30033/2022 in Service Tax Appeal No. 30038 of 2021

Excelra Knowledge Solutions Pvt Ltd

Ms Sujatha Madumala, 6th and 7th Floor, Wing B, Block 1, NSL SEZ Arena, IDA Uppal, Hyderabad

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

.....Respondent

And Application No. ST/MISC/30034/2022 in Service Tax Appeal No. 30084 of 2021

Associated Road Carriers Ltd Surya Towers N 305, 3rd Floor, Sardar Patel Road, Secunderabad, Hyderabad

.....Appellant

VERSUS

Commissioner of Central Tax

Kendriya Shulk Bhavan. LB Stadium Road, Basheerbagh, Hyderabad 500004

Appearance

Mr Mir Anwar Mohiuddin, Mr A.V.L.N. Chary, Mr A. Rangadham, Mr Pavan Kumar ARs for the Revenue. None for the Assessees.

.....Respondent

.....Respondent

HON'BLE MR. ANIL CHOUDHARY (JUDICIAL) HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER No. 30846-30887/2022

Date of Hearing: 07.09.2022 Date of Decision: 07.09.2022

[Order per: Bench]

These miscellaneous applications filed by the Revenue seeking change of name of the Revenue to "Commissioner of Central Tax and Central Excise, Secunderabad GST Commissionerate, GST Bhavan, Basheerbagh, Hyderabad" is allowed. Registry is directed to do the necessary changes.

(Dictated and pronounced in the Open Court)

(ANIL CHOUDHARY) MEMBER (JUDICIAL)

(P.VENKATA SUBBA RAO) MEMBER (TECHNICAL)

Neela reddy