

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE
REGIONAL BENCH, COURT NO. 1**

1. SERVICE TAX APPEAL DEFECT DIARY NO. 20607 of 2023
2. ST/COD/20254/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20609 of 2023
3. ST/COD/20255/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20611 of 2023
4. ST/COD/20301/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20670 of 2023
5. ST/COD/20302/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20672 of 2023
6. ST/COD/20303/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20674 of 2023
7. ST/COD/20304/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20676 of 2023
8. ST/COD/20305/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20678 of 2023
9. ST/COD/20306/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20680 of 2023
10. ST/COD/20307/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20682 of 2023
11. ST/COD/20308/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20684 of 2023
12. ST/COD/20309/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20686 of 2023
13. ST/COD/20310/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20688 of 2023
14. ST/COD/20311/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20690 of 2023
15. ST/COD/20312/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20692 of 2023
16. ST/COD/20313/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20694 of 2023
17. ST/COD/20314/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20696 of 2023
18. ST/COD/20315/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20698 of 2023
19. ST/COD/20316/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20700 of 2023
20. ST/COD/20317/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20702 of 2023
21. ST/COD/20318/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20704 of 2023
22. ST/COD/20319/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20706 of 2023
23. ST/COD/20320/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20708 of 2023
24. ST/COD/20321/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20710 of 2023
25. ST/COD/20322/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20712 of 2023
26. ST/COD/20323/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20714 of 2023
27. ST/COD/20324/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20716 of 2023

28. ST/COD/20325/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20718 of 2023
29. ST/COD/20326/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20720 of 2023
30. ST/COD/20327/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20722 of 2023
31. ST/COD/20328/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20724 of 2023
32. ST/COD/20329/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20726 of 2023
33. ST/COD/20330/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20728 of 2023
34. ST/COD/20331/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20730 of 2023
35. ST/COD/20332/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20732 of 2023
36. ST/COD/20333/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20734 of 2023
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38. ST/COD/20335/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20738 of 2023
39. ST/COD/20336/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20740 of 2023
40. ST/COD/20337/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20742 of 2023
41. ST/COD/20355/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20781 of 2023
42. ST/COD/20356/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20783 of 2023
43. ST/COD/20357/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20785 of 2023
44. ST/COD/20358/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20787 of 2023
45. ST/COD/20359/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20789 of 2023
46. ST/COD/20360/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20791 of 2023
47. ST/COD/20364/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20798 of 2023
48. ST/COD/20365/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20800 of 2023
49. ST/COD/20366/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20802 of 2023
50. ST/COD/20367/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20804 of 2023
51. ST/COD/20368/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20806 of 2023
52. ST/COD/20369/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20808 of 2023
53. ST/COD/20370/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20810 of 2023
54. ST/COD/20371/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20812 of 2023
55. ST/COD/20372/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20814 of 2023
56. ST/COD/20373/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20816 of 2023

57. ST/COD/20374/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20818 of 2023
58. ST/COD/20375/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20820 of 2023
59. ST/COD/20376/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20822 of 2023
60. ST/COD/20377/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20824 of 2023
61. ST/COD/20378/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20826 of 2023
62. ST/COD/20379/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20828 of 2023
63. ST/COD/20380/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20830 of 2023
64. ST/COD/20381/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20832 of 2023
65. ST/COD/20382/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20834 of 2023
66. ST/COD/20383/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20836 of 2023
67. ST/COD/20363/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20796 of 2023
68. SERVICE TAX APPEAL DEFECT DIARY NO. 20938 of 2023
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71. SERVICE TAX APPEAL DEFECT DIARY NO. 21039 of 2023
72. ST/COD/20820/2024 IN SERVICE TAX APPEAL DEFECT DIARY NO. 21040 of 2023
73. SERVICE TAX APPEAL DEFECT DIARY NO. 21082 of 2023
74. ST/COD/20448/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 21060 of 2023
75. ST/COD/20449/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 21062 of 2023
76. ST/COD/20450/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 21064 of 2023
77. ST/COD/20451/2023 IN SERVICE TAX APPEAL DEFECT DIARY NO. 21066 of 2023
78. SERVICE TAX APPEAL DEFECT DIARY NO. 20426 of 2024
79. SERVICE TAX APPEAL DEFECT DIARY NO. 21273 of 2023
80. SERVICE TAX APPEAL DEFECT DIARY NO. 21274 of 2023
81. SERVICE TAX APPEAL DEFECT DIARY NO. 21275 of 2023
82. SERVICE TAX APPEAL DEFECT DIARY NO. 21276 of 2023
83. SERVICE TAX APPEAL DEFECT DIARY NO. 21277 of 2023
84. SERVICE TAX APPEAL DEFECT DIARY NO. 21280 of 2023
85. SERVICE TAX APPEAL DEFECT DIARY NO. 21281 of 2023
86. SERVICE TAX APPEAL DEFECT DIARY NO. 20216 of 2024
87. SERVICE TAX APPEAL DEFECT DIARY NO. 20217 of 2024
88. SERVICE TAX APPEAL DEFECT DIARY NO. 20218 of 2024
89. SERVICE TAX APPEAL DEFECT DIARY NO. 20219 of 2024
90. SERVICE TAX APPEAL DEFECT DIARY NO. 20220 of 2024
91. ST/COD/20818/2024 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20221 of 2024
92. SERVICE TAX APPEAL DEFECT DIARY NO. 20222 of 2024
93. ST/COD/20819/2024 IN SERVICE TAX APPEAL DEFECT DIARY NO. 20223 of 2024
94. SERVICE TAX APPEAL DEFECT DIARY NO. 20224 of 2024
95. SERVICE TAX APPEAL DEFECT DIARY NO. 20225 of 2024

M/S. KSFE LTD.

Appellant

Vs.

**COMMISSIONER OF CUSTOMS, EXCISE AND
SERVICE TAX,
COCHIN.**

Respondent

Appearance:

Present for the Appellant : Ms. Anju Davis K, Advocate

Present for the Respondent: Shri Neeraj Kumar, Superintendent (AR)

Date of Hearing : **09/01/2025**

ORDER

Learned advocate for the appellant submitted that there has been delay from 146 days to 191 days in filing these appeals before this forum. She submits that since all the appellants are branches of Non-Banking Financial Institutions (NBFI), a common affidavit may be allowed to be filed. Adjourned to **13.02.2025** and the hearing will be on **virtual mode**.

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)