

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, BANGALORE**

REGIONAL BENCH - COURT NO. 1

E-HEARING

**ST/COD/20254/2023 IN SERVICE TAX APPEAL
DIARY NO. 20609 OF 2023**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-156 to 157-
2023 dated 17.03.2023 passed by the Commissioner of Central Tax,
Central Excise and Customs (Appeals), Cochin]

M/s. KSFE Ltd.

Thrissur Main Branch
2nd Floor, Cochin Devasom Building
Round North
Thrissur – 680 001

Appellant(s)

VERSUS

**Commissioner of Central Tax
Central Board of Indirect
Taxes and Customs, Cochin**

Central Revenue Building,
I.S. Press Road,
Kochi - 682 018

Respondent(s)

WITH

**1. ST/COD/20255/2023 IN SERVICE TAX APPEAL
DIARY NO. 20611 OF 2023**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-156 to
157-2023 dated 17.03.2023 passed by the Commissioner of
Central Tax, Central Excise and Customs (Appeals), Cochin]

**2. ST/COD/20301/2023 IN SERVICE TAX APPEAL
DIARY NO. 20670 OF 2023**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-34-2022
dated 25.01.2023 passed by the Commissioner of Central Tax,
Central Excise and Customs (Appeals), Cochin]

**3. ST/COD/20302/2023 IN SERVICE TAX APPEAL
DIARY NO. 20672 OF 2023**

**4. ST/COD/20303/2023 IN SERVICE TAX APPEAL
DIARY NO. 20674 OF 2023**

**5. ST/COD/20304/2023 IN SERVICE TAX APPEAL
DIARY NO. 20676 OF 2023**

**6. ST/COD/20305/2023 IN SERVICE TAX APPEAL
DIARY NO. 20678 OF 2023**

7. ST/COD/20306/2023 IN SERVICE TAX APPEAL

DIARY NO. 20680 OF 2023

**8. ST/COD/20307/2023 IN SERVICE TAX APPEAL
DIARY NO. 20682 OF 2023**

**9. ST/COD/20308/2023 IN SERVICE TAX APPEAL
DIARY NO. 20684 OF 2023**

**10. ST/COD/20309/2023 IN SERVICE TAX
APPEAL DIARY NO. 20686 OF 2023**

**11. ST/COD/20310/2023 IN SERVICE TAX
APPEAL DIARY NO. 20688 OF 2023**

**12. ST/COD/20311/2023 IN SERVICE TAX
APPEAL DIARY NO. 20690 OF 2023**

**13. ST/COD/20312/2023 IN SERVICE TAX
APPEAL DIARY NO. 20692 OF 2023**

3. to 13. [Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-19 to 29-2023 dated 23.01.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**14. ST/COD/20313/2023 IN SERVICE TAX
APPEAL DIARY NO. 20694 OF 2023**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-33-2022 dated 25.01.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**15. ST/COD/20314/2023 IN SERVICE TAX
APPEAL DIARY NO. 20696 OF 2023**

**16. ST/COD/20315/2023 IN SERVICE TAX
APPEAL DIARY NO. 20698 of 2023**

**17. ST/COD/20316/2023 IN SERVICE TAX
APPEAL DIARY NO. 20700 of 2023**

**18. ST/COD/20317/2023 IN SERVICE TAX
APPEAL DIARY NO. 20702 of 2023**

**19. ST/COD/20318/2023 IN SERVICE TAX
APPEAL DIARY NO. 20704 of 2023**

**20. ST/COD/20319/2023 IN SERVICE TAX
APPEAL DIARY NO. 20706 of 2023**

**21. ST/COD/20320/2023 IN SERVICE TAX
APPEAL DIARY NO. 20708 of 2023**

**22. ST/COD/20321/2023 IN SERVICE TAX
APPEAL DIARY NO. 20710 of 2023**

**23. ST/COD/20322/2023 IN SERVICE TAX
APPEAL DIARY NO. 20712 of 2023**

15 to 23 [Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-46 to 54-2023 dated 27.01.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

- 24. ST/COD/20323/2023 IN SERVICE TAX
APPEAL DIARY NO. 20714 of 2023**
- 25. ST/COD/20324/2023 IN SERVICE TAX
APPEAL DIARY NO. 20716 of 2023**
- 26. ST/COD/20325/2023 IN SERVICE TAX
APPEAL DIARY NO. 20718 of 2023**
- 27. ST/COD/20326/2023 IN SERVICE TAX
APPEAL DIARY NO. 20720 of 2023**
- 28. ST/COD/20327/2023 IN SERVICE TAX
APPEAL DIARY NO. 20722 of 2023**
- 29. ST/COD/20328/2023 IN SERVICE TAX
APPEAL DIARY NO. 20724 of 2023**
- 30. ST/COD/20329/2023 IN SERVICE TAX
APPEAL DIARY NO. 20726 of 2023**

24 to 30 [Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-56 to 62-2023 dated 31.01.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

- 31. ST/COD/20330/2023 IN SERVICE TAX
APPEAL DIARY NO. 20728 of 2023**
- 32. ST/COD/20331/2023 IN SERVICE TAX
APPEAL DIARY NO. 20730 of 2023**
- 33. ST/COD/20332/2023 IN SERVICE TAX
APPEAL DIARY NO. 20732 of 2023**
- 34. ST/COD/20333/2023 IN SERVICE TAX
APPEAL DIARY NO. 20734 of 2023**
- 35. ST/COD/20334/2023 IN SERVICE TAX
APPEAL DIARY NO. 20736 of 2023**
- 36. ST/COD/20335/2023 IN SERVICE TAX
APPEAL DIARY NO. 20738 of 2023**

31 to 36 [Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-67 to 72-2023 dated 07.02.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

- 37. ST/COD/20336/2023 IN SERVICE TAX
APPEAL DIARY NO. 20740 of 2023**

[Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-94-2023 dated 27.02.2023 passed by the Commissioner of Central Tax,

Central Excise and Customs (Appeals), Cochin]

**38. ST/COD/20337/2023 IN SERVICE TAX
APPEAL DIARY NO. 20742 of 2023**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-158-2023 dated 17.03.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**39. ST/COD/20355/2023 IN SERVICE TAX
APPEAL DIARY NO. 20781 of 2023**

**40. ST/COD/20356/2023 IN SERVICE TAX
APPEAL DIARY NO. 20783 of 2023**

**41. ST/COD/20357/2023 IN SERVICE TAX
APPEAL DIARY NO. 20785 of 2023**

**42. ST/COD/20358/2023 IN SERVICE TAX
APPEAL DIARY NO. 20787 of 2023**

**43. ST/COD/20359/2023 IN SERVICE TAX
APPEAL DIARY NO. 20789 of 2023**

**44. ST/COD/20360/2023 IN SERVICE TAX
APPEAL DIARY NO. 20791 of 2023**

39 to 44 [Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-73 to 78-2023 dated 08.02.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**45. ST/COD/20363/2023 IN SERVICE TAX
APPEAL DIARY NO. 20796 of 2023**

**46. ST/COD/20364/2023 IN SERVICE TAX
APPEAL DIARY NO. 20798 of 2023**

**47. ST/COD/20365/2023 IN SERVICE TAX
APPEAL DIARY NO. 20800 of 2023**

**48. ST/COD/20366/2023 IN SERVICE TAX
APPEAL DIARY NO. 20802 of 2023**

**49. ST/COD/20367/2023 IN SERVICE TAX
APPEAL DIARY NO. 20804 of 2023**

**50. ST/COD/20368/2023 IN SERVICE TAX
APPEAL DIARY NO. 20806 of 2023**

**51. ST/COD/20369/2023 IN SERVICE TAX
APPEAL DIARY NO. 20808 of 2023**

**52. ST/COD/20370/2023 IN SERVICE TAX
APPEAL DIARY NO. 20810 of 2023**

45 to 52 [Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-84 to 92-2023 dated 09.02.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

- 53. ST/COD/20371/2023 IN SERVICE TAX
APPEAL DIARY NO. 20812 of 2023**
- 54. ST/COD/20372/2023 IN SERVICE TAX
APPEAL DIARY NO. 20814 of 2023**
- 55. ST/COD/20373/2023 IN SERVICE TAX
APPEAL DIARY NO. 20816 of 2023**
- 56. ST/COD/20374/2023 IN SERVICE TAX
APPEAL DIARY NO. 20818 of 2023**
- 57. ST/COD/20375/2023 IN SERVICE TAX
APPEAL DIARY NO. 20820 of 2023**
- 58. ST/COD/20376/2023 IN SERVICE TAX
APPEAL DIARY NO. 20822 of 2023**
- 59. ST/COD/20377/2023 IN SERVICE TAX
APPEAL DIARY NO. 20824 of 2023**
- 60. ST/COD/20378/2023 IN SERVICE TAX
APPEAL DIARY NO. 20826 of 2023**
- 61. ST/COD/20379/2023 IN SERVICE TAX
APPEAL DIARY NO. 20828 of 2023**
- 62. ST/COD/20380/2023 IN SERVICE TAX
APPEAL DIARY NO. 20830 of 2023**
- 63. ST/COD/20381/2023 IN SERVICE TAX
APPEAL DIARY NO. 20832 of 2023**
- 64. ST/COD/20382/2023 IN SERVICE TAX
APPEAL DIARY NO. 20834 of 2023**
- 65. ST/COD/20383/2023 IN SERVICE TAX
APPEAL DIARY NO. 20836 of 2023**

53 to 65 [Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-178 to 192-2023 dated 30.03.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

- 66. ST/COD/20820/2024 IN SERVICE TAX
APPEAL DIARY NO. 21040 of 2023**

[Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-331 to 333-2023 dated 28.06.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

- 67. ST/COD/20448/2023 IN SERVICE TAX
APPEAL DIARY NO. 21060 of 2023**

**68. ST/COD/20449/2023 IN SERVICE TAX
APPEAL DIARY NO. 21062 of 2023**

**69. ST/COD/20450/2023 IN SERVICE TAX
APPEAL DIARY NO. 21064 of 2023**

**70. ST/COD/20451/2023 IN SERVICE TAX
APPEAL DIARY NO. 21066 of 2023**

[Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-11 to 18-2023 dated 05.01.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**71. ST/COD/20090/2025 IN SERVICE TAX
APPEAL DIARY NO. 21275 of 2023**

**72. ST/COD/20091/2025 IN SERVICE TAX
APPEAL DIARY NO. 21277 of 2023**

[Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-334-335-2023 dated 28.06.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**73. ST/COD/20818/2024 IN SERVICE TAX APPEAL
DIARY NO. 20221 of 2024**

**74. ST/COD/20819/2024 IN SERVICE TAX APPEAL
DIARY NO. 20223 of 2024**

[Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-600 to 606-2023 dated 22.09.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

75. SERVICE TAX DEFECT DAIRY NO. 20607 OF 2023

[Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-95-2023 dated 27.02.2023 passed by the Commissioner of Central Excise and Service Tax (Appeals), Cochin]

**76. SERVICE TAX APPEAL DEFECT DIARY NO. 20938
OF 2023**

**77. SERVICE TAX APPEAL DEFECT DIARY
NO. 20939 OF 2023**

**78. SERVICE TAX APPEAL DEFECT DIARY
NO. 20942 of 2023**

76 to 78 [Arising out of Order-in-Appeal No.CAL-EXCUS-000-APP-317 to 319-2023 dated 14.06.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

**79. SERVICE TAX APPEAL DEFECT DIARY NO.
21039 of 2023**

**80. SERVICE TAX APPEAL DEFECT DIARY NO.
21082 of 2023**

[Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-331 to 333-2023 dated 28.06.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

81. SERVICE TAX APPEAL DEFECT DIARY NO. 20426 OF 2024

82. SERVICE TAX APPEAL DEFECT DIARY NO. 21273 OF 2023

83. SERVICE TAX APPEAL DEFECT DIARY NO. 21274 OF 2023

84. SERVICE TAX APPEAL DEFECT DIARY NO. 21276 OF 2023

85. SERVICE TAX APPEAL DEFECT DIARY NO. 21280 OF 2023

86. SERVICE TAX APPEAL DEFECT DIARY NO. 21281 OF 2023

81 to 86 [Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-306 to 311-2023 dated 12.06.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

87. SERVICE TAX APPEAL DEFECT DIARY NO. 20216 OF 2024

88. SERVICE TAX APPEAL DEFECT DIARY NO. 20217 OF 2024

89. SERVICE TAX APPEAL DEFECT DIARY NO. 20218 OF 2024

90. SERVICE TAX APPEAL DEFECT DIARY NO. 20219 OF 2024

87 to 90 [Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-663 to 666-2023 dated 17.10.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

91. SERVICE TAX APPEAL DEFECT DIARY NO. 20220 OF 2024

92.SERVICE TAX APPEAL DEFECT DIARY NO. 20222 OF 2024

93. SERVICE TAX APPEAL DEFECT DIARY NO. 20224 OF 2024

94. SERVICE TAX APPEAL DEFECT DIARY NO. 20225 OF 2024

[Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-600 to 606-2023 dated 22.09.2023 passed by the Commissioner of Central Tax, Central Excise and Customs (Appeals), Cochin]

APPEARANCE:

Ms. Anju Davis K, Advocate for the Appellant

Mr. Neeraj Kumar, Superintendent (AR) for the Respondent

Coram:

Hon'ble Dr. D.M. Misra, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Defect Miscellaneous Order Nos. 20077 - 20151/2025

DATE OF HEARING: 13.02.2025

DATE OF DECISION: 13.02.2025

Per: D.M. Misra

These miscellaneous applications are filed seeking condonation of delay in filing the present 75 appeals. The delay occurred in the appeals ranges between 14 to 101 days relating to 71 appeals and 191 days in 4 appeals. Explaining the delay, the learned Advocate for the appellants submitted that the present appellants are Non-banking Financial Institutions which are engaged in providing various Banking and Financial services. She submits that the branches are spread over throughout the State of Kerala and only one Liason Officer has been handling in collecting papers and preparing the groundwork for filing appeals before this Tribunal. Since the collection of papers of various branches spread over throughout the state of Kerala took considerable time, resulting to the delay in filing the appeals before this forum which ranges from 14 days to 101 days stated as above. She submits that in relation to 4 appeals relating to

branches of Angamally II, Mookannur, Kurukutty & Kalady, delay has been around 191 days due to change of the Branch Manager in the respective branches added to the delay. She submits that the delay was due to difficulty in coordinating with their various branches and also to make pre-deposit against each of the appeal filed by the respective branch in compliance with the provisions of Section 35F of the Central Excise Act, 1944 as applicable to Service Tax cases. She submits that out of the 95 appeals filed and listed today, in 75 cases as mentioned above delay in filing appeal occurred. In the remaining 20 appeals, there has been no delay in filing the appeals as the appellant had produced the proof of communication against these appeals in response to the defects pointed out by the Registry. Thus, the delay occurred is unintentional and may be condoned.

2. In view of the reasons explained in the application, the delay seems to be unintentional and not marred with negligence, hence condoned. Miscellaneous applications (COD) allowed. Appeals are entertained, which will be heard in due course.

(Dictated & pronounced in Open Court)

(D.M. Misra)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

Gm/Iss