

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

REGIONAL BENCH - COURT NO. 2

1. Service Tax Appeal Diary No. 20607 of 2023
2. Service Tax Appeal Diary No. 20609 of 2023
3. Service Tax Appeal Diary No. 20611 of 2023
4. Service Tax Appeal Diary No. 20670 of 2023
5. Service Tax Appeal Diary No. 20672 of 2023
6. Service Tax Appeal Diary No. 20674 of 2023
7. Service Tax Appeal Diary No. 20676 of 2023
8. Service Tax Appeal Diary No. 20678 of 2023
9. Service Tax Appeal Diary No. 20680 of 2023
10. Service Tax Appeal Diary No. 20682 of 2023
11. Service Tax Appeal Diary No. 20684 of 2023
12. Service Tax Appeal Diary No. 20686 of 2023
13. Service Tax Appeal Diary No. 20688 of 2023
14. Service Tax Appeal Diary No. 20690 of 2023
15. Service Tax Appeal Diary No. 20692 of 2023
16. Service Tax Appeal Diary No. 20694 of 2023
17. Service Tax Appeal Diary No. 20696 of 2023
18. Service Tax Appeal Diary No. 20698 of 2023
19. Service Tax Appeal Diary No. 20700 of 2023
20. Service Tax Appeal Diary No. 20702 of 2023
21. Service Tax Appeal Diary No. 20704 of 2023
22. Service Tax Appeal Diary No. 20706 of 2023
23. Service Tax Appeal Diary No. 20708 of 2023
24. Service Tax Appeal Diary No. 20710 of 2023
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41. Service Tax Appeal Diary No. 20781 of 2023
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43. Service Tax Appeal Diary No. 20785 of 2023
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45. Service Tax Appeal Diary No. 20789 of 2023
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67. Service Tax Appeal Diary No. 20796 of 2023
68. Service Tax Appeal Diary No. 20938 of 2023
69. Service Tax Appeal Diary No. 20939 of 2023
70. Service Tax Appeal Diary No. 20942 of 2023
71. Service Tax Appeal Diary No. 21039 of 2023
72. Service Tax Appeal Diary No. 21040 of 2023
73. Service Tax Appeal Diary No. 21082 of 2023
74. Service Tax COD Application No. 20448 of 2023
Service Tax Appeal Diary No. 21060 of 2023
75. Service Tax COD Application No. 20449 of 2023
Service Tax Appeal Diary No. 21062 of 2023
76. Service Tax Appeal Diary No. 21064 of 2023
77. Service Tax Appeal Diary No. 21066 of 2023
78. Service Tax Appeal Diary No. 20426 of 2024
79. Service Tax Appeal Diary No. 21273 of 2023
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84. Service Tax Appeal Diary No. 21280 of 2023
85. Service Tax Appeal Diary No. 21281 of 2023
86. Service Tax Appeal Diary No. 20216 of 2024
87. Service Tax Appeal Diary No. 20217 of 2024
88. Service Tax Appeal Diary No. 20218 of 2024
89. Service Tax Appeal Diary No. 20219 of 2024
90. Service Tax Appeal Diary No. 20220 of 2024
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92. Service Tax Appeal Diary No. 20222 of 2024
93. Service Tax Appeal Diary No. 20223 of 2024
94. Service Tax Appeal Diary No. 20224 of 2024
95. Service Tax Appeal Diary No. 20225 of 2024

M/s. KSFE Ltd.

.....Appellant

Vs.

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

.....Respondent

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

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

DATE OF HEARING: **18.10.2024**

ORDER

When the petitions came up for hearing, the learned counsel for the appellant submits that they have made all the efforts to find out the fact evidencing payment of 7.5% deposited by them at the time of filing the appeals before the Commissioner (Appeals). Regarding remaining payment of 2.5%, the learned AR submits that no evidence produced by them to that effect also. Considering the above, the learned AR is directed to verify the list of appeals filed by the appellants and find out whether the evidence regarding payment of 7.5% was available on record while filing the appeals before the Commissioner (Appeals). Regarding evidence of 2.5% deposited by the appellant while filing the appeals before this Tribunal, appellant is directed to produce copy of the

challan evidencing payment of the same and handover the same to the AR for further verification. List on **November 22, 2024.**

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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