

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, MUMBAI  
REGIONAL BENCH**

**Service Tax Miscellaneous Application (EH) No. 85191 of 2021**  
(on behalf of Respondent)  
**in**  
**Service Tax Appeal No. 86064 of 2014**

(Arising out of Order-in-Original No. 10/AC/COMMR/Th-II/ST/2013 dated 27.12.2013 passed by Commissioner of Central Excise, Thane-II)

**M/s. HDFC Bank Ltd.**

Kamala Mills Compound, Trade World,  
C Wing, 10<sup>th</sup> Floor, Senapati Bapat Marg,  
Lower Parel, Mumbai-400028

**Appellant**

Vs.

**Commissioner of Central Excise,  
Thane-II**

3<sup>rd</sup> Floor, Navprabhat Chambers,  
Ranade Road, Dadar (W),  
Mumbai-400028

**Respondent**

Appearance:

Shri Abhishek Rastogi, Advocate for the Appellant  
Shri D.M. Shinde, Authorised Representative for the Respondent

**CORAM:**

**HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**  
**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

MISCELLANEOUS ORDER NO. **M/85087/2021**

Date of Hearing: 16.03.2021

Date of Decision: 16.03.2021

PER: SANJIV SRIVASTAVA

This application for early hearing has been filed by the revenue seeking early hearing in the matter stating following ground:

- "The above-mentioned appeal No. ST/86064/14-MUM has been filed by Applicants against Order-in-Original No. 10/AC/COMMR/Th-II/ST/2013 dated 27/12/2013 passed by the Commissioner of Central Excise, Thane-II, Commissionerate, whereby a demand of Rs. 78,21,12,294)- was confirmed under section 73(4) read with Section 68(1) and of chapter V of the Finance Act, 1994, recovery of interest was ordered under section 75 of chapter V of the Finance Act, 1994 and penalty of Rs. 78,21,12,294/- under section 78 and Rs. 5000/- under*

*section 77(2) of chapter V of the Finance Act, 1994 was imposed.*

2. *It is submitted that the subject Appeal involves a very large amount of Service Tax along with applicable interest and penalties as indicated above and that the same is pending for final hearing and decision before this Hon'ble Tribunal."*

2. We have heard Shri Dilip Shinde, Assistant Commissioner, Authorized Representative for the Revenue applicant) and Shri Abhishek Rastogi, Advocate for the appellants.

3. On going through the records we find that matter is even otherwise getting listed for final hearing. In fact it was once heard on 26.10.2018, and order reserved. However, subsequently the matter has been released by the bench for re-listing and final disposal. In the meantime this application for early hearing has been filed by the revenue.

4. Since the matter is even otherwise getting listed for final hearing and disposal in normal turn, we find this application for early hearing as infructuous and dismiss the same.

5. Application for early hearing is dismissed. The appeal is directed to be listed along with similar matters on the same issue on 26.04.2021.

(Pronounced in the open court)

**(Sanjiv Srivastava)**  
**Member (Technical)**

**(Dr. Suvendu Kumar Pati)**  
**Member (Judicial)**