

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**THURSDAY, THE TWENTY NINTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

CENTRAL EXCISE APPEALS Nos: 92, 93, 94 and 95 of 2012

Central Excise Appeal No.92 of 2012

Appeal under Section 35(G) of the Central Excise Act, 1944 as made Applicable to service tax under Section 83 of the Finance Act, 1994 against the Final Order No.514/2012 dated 31-07-2012 passed in Appeal No.ST/32/2007 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, at Bangalore preferred against the order-in-original No.ST/32/2007, dated 29-09-2006 on the file of the Commissioner of Customs, Central Excise & Service Tax, Hyderabad-II Commissionerate, Hyderabad.

Between:

M/S. INSTITUTE OF CHARTERED FINANCIAL ANALYSTS OF INDIA, No.
52, Nagarjuna Hills, Panjagutta, Hyderabad-500082

...Appellant/Appellant

AND

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE, Hyderabad-II
Commissionerate, L.B.Stadium Road, Basheerbagh, Hyderabad-500 004.

...Respondent/Respondent

I.A. NO: 1 OF 2012(CEAMP. NO: 152 OF 2012)

Petition under order 39 Rule 1 & 2 R/w Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to restrain the respondents from recovering the demands confirmed in the impugned Final Order No. 514 of 2012 dated 31-7-2012 passed by the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench at Bangalore in Appeal No. ST/32/2007 in the above Case.

I.A. NO: 1 OF 2013(CEAMP. NO: 16 OF 2013)

Petition under Section 148 R/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim stay granted on 11-12-2012 in CEA.MF.No.152 of 2012 in CEA.No.92 of 2012 for further period of 8 weeks or until the hearing and disposal of the ROM Application by the Tribunal.

I.A. NO: 2 OF 2013(CEAMP. NO: 35 OF 2013)

Petition under Section 148 R/W Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim order dated. 07-03-2013 in CEAMP.No.16 of 2013 in CEA.No.92 of 2012 for further period upto the date of next hearing i.e., July 22, 2013 or until the disposal of the Application of ROM by the CESTAT.

**Counsel for the Appellant: Ms. Anushka Rastogi, counsel representing
Mr. Lakshmi Kumaran Sridharan**

**Counsel for the Respondent: Mr. Vijhay K Punna, SENIOR Standing Counsel
Income Tax Department**

Central Excise Appeal No.93 of 2012

Appeal under Section 35(G) of the Central Excise Act, 1944 as made Applicable to service tax under Section 83 of the Finance Act, 1994 against the Final Order No.516/2012 dated 31-07-2012 passed in Appeal No.ST/40/2007 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, at Bangalore preferred against the order-in-original No.ST/40/2007, dated 29-09-2006 on the file of the Commissioner of Customs, Central Excise & Service Tax, Hyderabad-II Commissionerate, Hyderabad.

Between:

M/S ICFAIAN FOUNDATION, Plot No.52, NAGARHUNA HILLS, PANJAGUTTA,
HYDERABAD-500 082

...Appellant/Appellant

AND

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE, HYDERABAD-II
COMMISSIONERATE, L.B.STADIUM ROAD, BASHEERBAUGH, HYDERABAD-500
004

...Respondent/Respondent

I.A. NO: 1 OF 2012(CEAMP. NO: 153 OF 2012)

Petition under order 39 Rule 1 & 2 R/w Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to restrain the respondents from recovering the demands confirmed in the impugned Final Order No.516/2012 dt. 31-07-2012 passed by the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench at Bangalore in Appeal No.ST/40/2007 in the above Case.

I.A. NO: 1 OF 2013(CEAMP. NO: 17 OF 2013)

Petition under Section 148 R/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim stay granted on 11/12/2012 in CEA.MP.No.153 of 2012 in CEA.No.93 of 2012 for further period of 8 weeks or until the hearing and disposal of the ROM Application by the Tribunal.

I.A. NO: 2 OF 2013(CEAMP. NO: 36 OF 2013)

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim order dt.07/03/2013 in CEAMP.no.17 of 2013 in CEA.No.93 of 2012 for further period upto the date of next hearing i.e., July 22, 2013 or until the disposal of the Application of ROM by the CESTAT.

**Counsel for the Appellant: Ms. Anushka Rastogi, counsel representing
Mr. Lakshmi Kumaran Sridharan**

**Counsel for the Respondent: Mr. Vijhay K Punna, SENIOR Standing Counsel
Income Tax Department)**

Central Excise Appeal No.94 of 2012

Appeal under Section 35(G) of the Central Excise Act, 1944 as made Applicable to service tax under Section 83 of the Finance Act, 1994 against the Final Order No.517/2012 dated 31-07-2012 passed in Appeal No.ST/46/2007 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, at Bangalore preferred against the order-in-original No.ST/46/2007, dated 29-09-2006 on the file of the Commissioner of Customs, Central Excise & Service Tax, Hyderabad-II Commissionerate, Hyderabad.

Between:

**M/S. INSTITUTE OF CHARTERED FINANCIAL ANALYSTS OF INDIA
UNIVERSITY, TRIPURA, KAMALGHAT, SADAR, TRIPURA WEST - 799 210.**

...Appellant/Appellant

AND

**COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE, HYDERABAD - II
COMMISSIONERATE, L.B. STADIUM ROAD, BASHEERBAGH, HYDERABAD -
500 004.**

...Respondent/Respondent

I.A. NO: 1 OF 2012(CEAMP. NO: 154 OF 2012)

Petition under order 39 Rule 1 & 2 R/w Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to restrain the respondent from recovering the demands confirmed in the impugned Final Order No. 517/2012 dated 31.07.2012 passed by the Customs, Excise and Service Tax Appellate Tribunal, Southern Zonal Branch, Bangalore in Appeal No. ST/46/2007 in the above case.

I.A. NO: 1 OF 2013(CEAMP. NO: 18 OF 2013)

Petition under Section 148 R/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim stay granted on 11-12-2012 in CEAMP.No.154 of 2012 in CEA.No.94 of 2012 for further period of 8 weeks until the hearing the disposal of the ROM Application by the Tribunal.

I.A. NO: 2 OF 2013(CEAMP. NO: 37 OF 2013)

Petition under Section 148 of CPC R/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim order dated. 07-03-2013 in CEAMP.no.18 of 2013 in CEA.No.94 of 2012 for further period upto the date of next hearing i.e., July 22, 2013 or until the disposal of the Application of ROM by the CESTAT.

**Counsel for the Appellant: Ms. Anushka Rastogi, counsel presenting
Mr. Lakshmi Kumaran Sridharan**

**Counsel for the Respondent: Mr. Vijhay K Punna, SENIOR Standing Counsel
Income Tax Department**

Central Excise Appeal No.95 of 2012

Appeal under Section 35(G) of the Central Excise Act, 1944 as made Applicable to service tax under Section 83 of the Finance Act, 1994 against the Final Order No.515/2012 dated 31-07-2012 passed in Appeal No.ST/39/2007 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, at Bangalore preferred against the order-in-original No.39/2007/ST, dated 29-09-2006 on the file of the Commissioner of Customs, Central Excise & Service Tax, Hyderabad-II Commissionerate, Hyderabad.

Between:

M/S.ICFAI UNIVERSITY, DEHRADUN, RAJHAWALA ROAD, CENTRAL HOPE TOWN, SELAQUI, DEHRADUN - 248 197.

AND

.. Appellant/Appellant

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE, HYDERABAD-II
COMMISSIONERATE, LB STADIUM ROAD, BASHEERBAGH, HYDERABAD- -500
004.

...Respondent/Respondent

I.A. NO: 1 OF 2012(CEAMP. NO: 155 OF 2012)

Petition under order 39 Rule 1 & 2 R/w Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to restrain the respondents from recovering the demands confirmed in impugned Common Final Order No.515/2012 dated 31.07.2012 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal bench, at Bangalore in Appeal No. ST/39/2007.

I.A. NO: 1 OF 2013(CEAMP. NO: 19 OF 2013)

Petition under Section 148 R/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim stay granted on 11/12/2012 in CEA.MP.No.155 of 2012 in CEA.No.95 of 2012 for further period of 8 weeks or until and hearing the disposal of the ROM Application by the Tribunal.

I.A. NO: 2 OF 2013(CEAMP. NO: 38 OF 2013)

Petition under Section 148 of CPC R/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to extend the interim order dated. 07-03-2013 in CEAMP.No.19 of 2013 in CEA.No.95 of 2012 for further period upto the date of next hearing i.e., July 22, 2013 or until the disposal of the Application of ROM by the CESTAT.

**Counsel for the Appellant: Ms. Anushka Rastogi, counsel representing
Mr. Lakshmi Kumaran Sridharan**

**Counsel for the Respondent: Mr. Vijhay K Punna, SENIOR Standing Counsel
Income Tax Department**

The Court delivered the following: COMMON JUDGMENT

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT
HYDERABAD

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANJIKONDA

CENTRAL EXCISE APPEAL Nos.92, 93, 94 and 95 Of 2012

Date:29.01.2026

Between:

M/s.Institute of Chartered Financial
Analysts of India, Hyderabad.

Appellant

And

Commissioner of Customs and Central Excise
Hyderabad-II Commissionerate, Hyderabad.

Respondent

COMMON JUDGMENT: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Ms.Anushka Rastogi, learned counsel representing
Mr.Lakshmi Kumaran Sridharan, learned counsel for the appellant
and perused the record.

2. Today, when the matters are taken-up for hearing, learned
counsel appearing for the appellant submits that subsequently in the
pending proceedings before the authorities, the grievance of the
appellant has been substantially redressed and therefore, they do
not intend to press the present appeals as they have become
infructuous.

3. Accordingly, the Appeals stand disposed of as having become infructuous. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

SD/- A.V.S.S.C.S.M.SARMA
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, at Bangalore.
2. The Commissioner of Customs, Central Excise & Service Tax, Hyderabad-II Commissionerate, Hyderabad.
3. One CC to Mr. Lakshmi Kumaran Sridharan Advocate [OPUC]
4. One CC to Mr. Vijhay K Punna, SENIOR Standing Counsel Income Tax Department [OPUC]
5. Two CD Copies

Kam/PSL

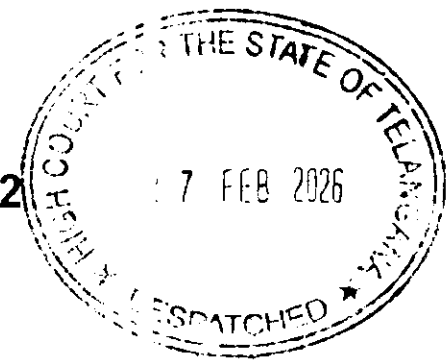
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HIGH COURT

DATED: 29/01/2026

COMMON JUDGMENT

CEA.Nos.92, 93, 94 and 95 of 2012



THE APPEALS ARE DIPSOSSED
OF AS INFRUCTUOUS

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