CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Service Tax Appeal No.50935 of 2015

(Arising out of Order-in-Original No.36/Commr./Meerut/2014 dated 18/12/2014 passed by Commissioner of Central Excise & Service Tax, Meerut)

M/s BSNL O/o G.M. (CMTS), **.....Appellant**
(U.P. (West) Telecom Service,
Third Floor, MDA, Building, Meerut)

VERSUS

Commissioner of Central Excise &

Service Tax, Meerut-I **....Respondent**

(Opp. CCS University, Mangal Pandey Nagar, Meerut-I)

APPEARANCE:

Shri Kartikeya Narain, Advocate for the Appellant
Shri Manish Raj, Authorised Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.70860/2024

DATE OF HEARING : 05 September, 2024
DATE OF PRONOUNCEMENT : 17 December, 2024

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Original No.36/Commr./Meerut/2014 dated 18/12/2014 passed by Commissioner of Central Excise & Service Tax, Meerut. By the impugned order following has been held:-

"i. I hereby confirm the demand of Cenvat credit of ***Rs. 3,70,50,506.00 [Rupees Three Crore Seventy Lakh Fifty Thousand Five Hundred and Six only](****including Ed.Cess & SHF Cess) from M/s Bharat Sanchar Nigam Limited O/o G.M.) (Cellular Mobile Telecom Services), U.P. (West) Telecom Service, third floor, MDA Building, Meerut, i.e. M/s BSNL, in terms of Kule 14 of Cenvat Credit Rules,*

2004 read with proviso to Section 73(1) of the Finance Act, 1994;

ii. Out of above said confirmed dues. I hereby appropriate Rs.36,95,964.00 already deposited by M BSNL vide e-challan bearing No. 0304395 05122011 52403. against above said inadmissible Cenvat credit;

iii. I hereby confirm the demand of interest, at appropriate rate, on above said amount of Cenvat credit, from M/s BSNL, in terms of Rule 14 of Cenvat Credit Rules. 2004 read with Section 75 of the Finance Act, 1994:

iv. However, I hereby drop the demand of Cenvat credit of Rs. 25,76,916.00, as discussed in foregoing paras, since allowed as credit.

v. I hereby impose a penalty of Rs. 3,70,50,506.00 [Rupees Three Crore Seventy Lakh Fifty Thousand Five Hundred and Six only], on M/s BSNL, in terms of Rule 15 of Cenvat Credit Rules, 2004 read with Section 78 of the Finance Act. 1994; and

vi. I hereby do not impose any penalty in terms of Section 76 of the Finance Act. 1994, for the reasons as discussed above;"

2.1 Appellant is engaged in providing Telecommunication Services and are also availing Cenvat credit as admissible under the provisions of Cenvat Credit Rules, 2004.

2.2 During the audit of the records of the appellant for the period from October, 2009 to March 2011, certain discrepancies were noted and communicated to the appellant vide IAR No.36/ST/2011-12 dated 22.03.2012. On the basis of above audit note, it was observed that appellant had availed inadmissible Cenvat credit of Rs.3,96,27,422/- which was liable to be recovered from them.

2.3 A show cause notice dated 17.10.2013 was issued to them asking them to show cause, as to why:-

> *"i. Cenvat credit of Service Tax of Rs.3,96,27,422.00 (Rupees Three Crore Ninety Six lakh Twenty Seven Thousand Four Hundred and Twenty Two only) wrongly availed on input/input services during the period October, 2009 to March. 2011, should not be demanded and recovered in terms of Rules 14 of Cenvat Credit Rules, 2004 read with proviso to Section 73(1) of Finance Act. 1994:*
>
> *ii. interest, at appropriate rate, on the above said amount of Cenvat credit of Service Tax, should not be demanded and recovered in terms of Rule 14 of Cenvat Credit Rules, 2004 read with Section 75 of the Finance Act. 1994:*
>
> *iii. penalty should not be imposed upon them in terms of Rule 15 of Cenvat credit Rules 2004 read with Section 76 and Section 78 of Finance Act. 1994;"*

2.4 This show cause notice has been adjudicated as per the impugned order referred in para-1 above. Aggrieved appellant have filed this appeal.

3.1 We have heard Shri Kartikeya Narain learned Counsel appearing for the appellant and Shri Manish Raj learned Authorised Representative appearing for the revenue.

3.2 Arguing for the appellant learned Counsel submits that-

- Demand in respect of following has been confirmed:-
    - Credit taken on the basis of Cover note is Rs.68,41,900/-.
    - Credit taken on the basis of Advise of Transfer is Rs.2,59,76,630/-.
    - Credit taken for reimbursement of fuel expenditure is Rs.42,31,976/-
- The issue in respect of credit taken on reimbursement expenses have been decided by the Tribunal in their favour vide Final Order No.70610 of 2024 dated 04.06.2024.

- The issue in respect of credit taken on the basis of Advise of Transfer have been decided by the Tribunal in their favour vide Final Order No.70603 of 2024 dated 30.09.2024 and the matter remanded to original authority for causing verification
- The only issue that required to be adjudged now is in respect of credit taken on the basis of cover notes.
- To provide Telecommunication Service, appellant needs various software and updations, machines and maintenance. Appellant places bulk purchase order to their suppliers mentioning therein machines/softwares/ equipments required and also the aspects of AMC, if required.
- Appellants have a policy in respect of the invoices received against a purchase order use to make 50% payment amount at the time of invoice to be supplied and remaining 50% was paid after being satisfied about the installation/working of the particular machine/ software by way of installation/ inspection report etc. Then the remaining amount is claimed by the supplier by way of issuance of a cover note wherein the reference of the original invoice has been made.
- The whole value of the goods/services along with service tax is mentioned on the invoice itself and thereafter there is no reason for department to assume that the appellant had availed the credit on cover notes only.
- Due to some confusion in respect of two cover notes referred, appellant had taken credit of entire amount mentioned in the cover note, whereas they were required to take only credit of 50% on noting the same appellant deposited Rs.36,95,964/- vide GAR-7 on 05.12.2011 before the issuance of show cause notice dated 17.10.2013.
- This amount is mentioned in para 22 of the impugned order of the Original Authority.

- Demand is also time barred as audit was conducted in the month of November, 2011 and show cause notice was issued on 17.10.2013. There was no malafide intention on the part of the appellant and hence extended period could not have been taken up.

3.3 Learned Authorized Representative reiterates the findings recorded in the order of the lower authority.

4.1 We have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 During the course of argument appellant had submitted a chart, detailing the demands made in the show cause notice. The said chart is reproduced bellow:-

Point No.1	Liquidation on Damages: LD Penalty	24,67,672/-	Dropped	Reff: Appeal no. ST/70318/2017 allowed on 04.06.2024
Point No. 2	Credit Taken on the basis of Cover Notes	68,41,900/- (62,91,872+5,50,028)	Confirmed	
Point No.3	Credit Taken on the basis of 'Advise of Transfer'	2,59,76,630/-	Confirmed	Reff: Appeal no. ST/50140/2015 order reserved on 07.06.2024
Point No. 4	Credit Taken for reimbursement of fuel expenditure	42,31,976/-	Confirmed	Reff: Appeal no. ST/70318/2017 allowed on 04.06.2024
Point No. 5	Domestic Roaming 'Output service' for BSNL	1,09,244/-	Dropped	
Total Demand Confirmed		3,70,50,506/-		

4.3 We find that the issue in respect of point no.1 and point no.5 has been dropped by the Original Authority himself. Issue at point No.4 was considered by us vide Final Order No.70610 of 2024 dated 04.06.2024, wherein following has been held:-

> *"4.8 On the second issue we are of the view that the adjudicating authority has misdirected himself by treating the issue to be one of admissibility of CENVAT credit on diesel or electricity. The appellant has taken credit on the invoices of the service provider providing AMC services. For providing such services he has used "diesel/ electricity"*

as input. The output service provided by the service provider admittedly is AMC service. Not a single word has been stated in the impugned order as to why CENVAT credit should not be allowed on these input services which have been providing inputs – diesel and electricity. All the decisions relied upon in the impugned order in respect of denial of CENVAT Credit on diesel/ electricity used as inputs. It is not even the claim of the appellant that the CENVAT Credit should be allowed to them on the diesel/ electricity by treating them as input under Rule 2 (k) of the CENVAT Credit Rules, 2004. The fact that service provider has paid service tax on the service provided by him consuming these inputs is not in dispute. We do not find any merits in the findings recorded by the adjudicating authority in respect of this demand and set aside the same. As this demand is set aside the interest and penalty imposed in respect of this demand is also set aside."

Thus we set aside the demand made in respect of this issue.

4.4 On the issue at point no.3 matter was considered vide Final Order No.70603 of 2024 dated 30.09.2024, wherein following has been held:-

"4.3 Appellant is a Government of India Undertaking providing the same services from different locations across the country. The same issue for denial of the credit availed by the appellant on the basis of Advice of Transfer Debit (ADT) was raised in the jurisdiction of the Salem Commissionerate. Matter was finally decided by the Chennai Bench vide order reported at [2014 (34) STR 378 (T-Chennai) holding as follows:

***"2.** The relevant facts of the case are that the assessee namely Bharat Sanchar Nigam Limited (BSNL), appellant/respondent in these appeals as indicated against each appeal, are engaged in the business of providing telephone services. They had a system of procuring capital goods necessary for providing their services centrally by a Designated*

Authority at Madurai for all the Secondary Switching Areas (SSA). The Designated Authority was Controller of Telecom Stores Depot, Madurai. After procuring the goods and making payments, the said authority delivered the equipments at the respective SSAs along with Advice of Transfer Debit (ATD). The different offices of the assessee took Cenvat credit based on such ATDs supported by Xerox copies of original invoices under which the goods were received by Controller of Stores. Revenue took objection that ATD is not a specified document under Rule 9 of CCR, 2004 against which the Cenvat credit could be taken. Therefore, proceedings were initiated for denying Cenvat credit and also for imposing penalty. On adjudication, the Cenvat credit was denied in all the cases and penalties were imposed under Rule 15(1) and 15(2) of CCR, 2004. On appeal filed by assessee, the Commissioner (Appeals), in one case that is in the case of BSNL Erode confirmed the demand but set aside the penalty. In the other two cases, the Commissioner (Appeals), completely set aside the impugned order allowing credit based on precedent decision of the Tribunal in Final Order No. 1221/2008, dated 28-10-2008 [2009 (14) S.T.R., 699 (T)].

4. *Arguing for the assessee, the advocate submits that the assessee was having very many secondary switching areas. It was only natural that procurement was done centrally to get competitive bids and also for arranging logistics efficiently. From a commercial point of view, such an operational approach had to be followed and cannot be faulted as a method to take any unauthorized credit. The only procedural lapse was that procuring office did not get registered as dealer as per Rule 9 of Central Excise Rules, 2002 which is made applicable for the purpose of CCR, 2004. However, necessary documentation has been done inasmuch as* *the all the invoices against which procurements were made are available and also Transfer Advice has been communicated to the concerned office where credits were taken. He submits that this procedural lapse continued only till the year 2005 and once the department started raising objection on this count, they took registration and started following proper procedures. He submits that since the fact of procurement of capital goods is not disputed and the duty paid thereon also is not disputed and the use of the capital goods in providing taxable service is also not disputed, the Deputy Commissioner concerned having powers vested on him under proviso to Rule 9 of CCR, 2004, he should have condoned the procedural lapse by exercising such power. Since there is no revenue loss to the department, it is his prayer that credit may be allowed and the prayer for imposing penalty may be rejected. He relies on the decision of the Tribunal which has already been relied upon by Commissioner (Appeal) in two cases.*

5. *Opposing the prayer, ld. AR for Revenue submits that Transfer Advice is not a document specified under Rule 9(1) of the CCR, 2004 against which credit could have been taken. Further transfer advice was backed only by photocopy of invoice and not actual invoice. Further, he submits that these invoices were addressed to the Divisional Engineer, Central Stores, Madurai but credits were taken at other locations. For these reasons, the orders of the Commissioner (Appeals) are not proper. He submits that but for the verification conducted by the department, this irregularity would not have come to the notice of the department and therefore penalty should be imposed.*

6. *Considered submissions on both sides. It is true that assessee has not complied with provisions of CCR, 2004 read with Central Excise Rules, 2002 strictly.*

However, I find that existence of original invoice and its genuineness is not disputed by Revenue. In fact, such documents were produced before lower authorities. Therefore, the duty involved has been paid and there is no dispute that the equipment in question has been used at the sites where credits were taken. In such circumstances, considering the commercial practice which was necessary for efficient procuring the equipment in question, this procedural lapse cannot be considered as a reason to deny Cenvat credit involved. Therefore, following the precedent decisions of the Tribunal I allow Cenvat credit and consequently there is no question of imposing any penalty. Therefore the appeal filed by the assessee is allowed and the appeals filed by Revenue are rejected. All the appeals are disposed of accordingly."

4.4 This decision was affirmed by Hon'ble Madras High Court as reported at [2016 (44) STR J162 (Mad)]. Allahabad bench followed this decision in the case of appellant as reported at [2017 (6) G.S.T.L. 345 (Tri. - All.)] holding as follows:

***5.** At this stage, the ld. AR for Revenue, points out that the issue relates to taking of Cenvat credit of Rs. 21,93,606/- and the appellants before the authorities below, have shown the documentary evidences only in part and thus there remained discrepancy to be explained.*

***6.** From the above, it is clear that the re-conciliation is not done before the Court below. Accordingly, I allow the appeal by way of remand setting aside the penalties and direct the adjudicating authority to pass a fresh order by following the decision of this Tribunal in the case of M/s. B.S.N.L. v. CCE : 2014 (34) S.T.R. 378 (Tri.-Chennai) (cited supra). I further direct the appellant to appear before the adjudicating authority within a period of 60 days from the date of receipt of a* *copy of this order along with supporting [documents] in their favour and seek opportunity of hearing.*

4.5 This order was challenged by the revenue before Hon'ble High Court of Allahabad. Hon'ble High Court as reported at [2019 (366) E.L.T. 619 (All.)] decided the matter holding as follows:

"7. *The aforesaid Rule clearly lays down that the Cenvat credit shall be taken by the manufacturer or the service provider on the basis of the documents specified thereunder.*

8. *In view of the above provision the production of the above documents is necessary for availing the Cenvat credit. The Assessing Officer has found that the respondent-assessee has availed the Cenvat credit but on the strength of Advice of Transfer Debit (ATD) issued by BSNL Telecom Electrical District Meerut and BSNL Civil Wings, Meerut and no other document.*

9. *The CESTAT in the impugned order has also mentioned that the Cenvat credit was availed by the assessee on the basis of Advice of Transfer Debit (ATD) issued by the Central Telephone Store Department supported by Xerox of the original invoices.*

10. *The Assessing Officer has not recorded any finding that the original invoices were ever supplied or produced to claim the Cenvat credit.*

11. *No material has been placed before us to indicate that the original invoices or the copies thereafter were placed on record before the Assessing Officer.*

12. *The Tribunal has further recorded that for availing the Cenvat credit documentary evidence only in part were shown meaning thereby that not all documents as contemplated by Rule 9 of the Rules were produced. At least, there is no finding by the CESTAT that the assessee had furnished documents as prescribed under*

Rule 9 of the Cenvat Credit Rules, 2004 for availing the Cenvat Credit.

13. *In view of above, we find that the CESTAT is justified in remanding the matter with regard to the admissibility of the Cenvat credit to the assessee to be reconsidered and decided by the Assessing Officer on the verification of the documents.*

14. *The next question is in respect of penalty imposed under Rule 15(2) of the Rules read with Section 11AC of the Central Excise Act, 1944.*

15. *The imposition of penalty depends upon the outcome of the question No. 1 on re-adjudication by the Assessing Officer.*

16. *In view of above, the CESTAT has manifestly erred in setting aside the order of penalty which infact ought to have been left open for decision of the adjudicating authority while deciding question No. 1 afresh.*

17. *Accordingly, we allow the appeal in part by modifying the order of the CESTAT dated 8-3-2016 with the direction to the adjudicating authority to decide about the admissibility of the Cenvat Credit available to the assessee in terms of Rule 9 of the Rules after due verification of the documents produced before it and to pass a penalty order if necessary in accordance with law."*

4.6 In para 43c of impugned order, specific finding to the effect that appellant had not produced the supporting documents which would evidence payment of duty. In view of the decision of Hon'ble High Court of Allahabad on the same issue in the case of Appellant's unit, we remand matter back on this issue to the original authority to re-determine the admissibility of CENVAT Credit on the strength of ATD in terms of this decision of Hon'ble High Court."

4.5 As the matter on this issue was remanded back, following the decision of Hon’ble High Court of Allahabad, we remand this matter also back to the Original Authority for verification as directed with regards to admissibility of the Cenvat credit on the strength of advice of transfer in accordance with the decision of Hon’ble High Court.

4.6 The only issue now remains for consideration is with regards to the credit taken on the ‘cover notes’. Original Adjudicating Authority have recorded the following findings on the said issue:-

> *“20. Further, at the time of making payment against these Cover notes, the officers of M/s BSNL has given a certificate on back of these Cover Notes, which is as follows "It is certified material received in correct quantity, good condition and entry made in stock register and paymem has been made after deducting 50% of billed amount & 4% Commercial Tax". On the basis of above remark, the SCN has alleged that the above said Cover Notes relate to supply of material only and on which no Service Tax appears applicable. It is further alleged that the above said Cover Note is not covered as a legitimate document in terms Rule 9 of Cenvat Credit Rules, 2004 to avail Cenvat credit.*
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> *21. In their written defence reply, M/s BSNL have argued that the Cenvat credit has actually been taken on the basis of Invoices itself and these Cover Notes has been issued by the supplier service provider for claiming the balance remaining amount. They pointed out that these suppliers are required to deliver software /equipment over a specified period as per conditions mentioned in the Purchase order dated 07.10.2008. As it is not possible for these suppliers to deliver several machines/software(s) in one go, therefore, they raise one invoice for the value of delivered machine/ software only. They stated that in this case, eight software were provided to M/s BSNL and invoices were raised accordingly on 26.03.2009.*

22. They further argued that the software so delivered attracts Service tax, as the P. O. includes supply of goods, annual maintenance contract, up gradation and upkeep also. Therefore, I hold that it is clearly a composite contract, which is subject to Service Tax and the same is charged on the face of invoice and Cover Note itself. Moreover, as a policy thereof, M/s BSNL make payment of 50% of the total invoice amount on receipt of material/ software(s) itself and that of remaining 50% after a period as stipulated in the P.O., to ensure timely receipt of services/ AMC by the supplier.

23 I observe that as per case record, M/s BSNL has availed Cenvat credit of Rs. 62,91,872.00 and of Rs. 5,50,028.00 on the strength of Cover Note dated 28.05.2009 and 07.11.2008 respectively. From perusal of Cover Note dated 28.05.2009 [annexed as Annexure VIII to the written defence reply], it is noticed that it pertains to supply of GSM Network System and Parts thereof as per P.O. dated 07.10.2008attracting Service / Sales Tax of Rs. 62,91,872.00. Similar is the position of Cover Note dated 07.11.2008 [annexed as Annexure Xll to the written defence reply), which also pertains to supply of GSM Network System and Parts thereof as per P.O. dated 27.11.2007 attracting Service/Sales Tax of Rs. 11.00.056.00.

24. This clearly indicates that above-mentioned Cover Notes relate to supply of goods/ software, and charging Service / Sales Tax without bifurcating under two different tax structures. However, M/s BSNI claimed this amount as Service Tax based on eight Invoices dated 26.03.2009 and one invoice dated 07.01.2009 for supply of software. From perusal of these 8+1 invoices (annexed as Annexure VII and Annexure X to the written defence reply] it came to notice that these pertain to supply of Software wherein M/s Ericson India Pvt. Ltd. has charged Service Tax of Rs. 62,91,872.00 and of Rs. 11,00,056.00 respectively.

25. Thus, as per above said facts and concerned record, M/s BSNL has availed Cenvat credit of Service Tax of Rs. 62,91,872.00 on the basis of Cover Note dated 28.05.2009 whereas the concerned invoices were issued on 26.03.2009. Thus, the Cover Note has been issued after issuance of Invoices by the supplier of the items/services. Further, the Cover Note, on the basis of which M/s BSNL has availed Cenvat credit, pertains to supply of goods only whereas the invoices pertains to supply of software without mentioning any AMC/ upkeep charges, as claimed by M/s BSNL. Similarly. M/s BSNL has availed Cenvat credit of Service Tax of Rs. 5,50,028.00 on the strength of Cover Note dated 07.11.2008 whereas the concerned invoice was issued on 27.11.2007. In this case, too, the supplier of the items/services has issued the Cover Note after issuance of related Invoice. Further, this Cover Note, on the basis ofwhich M/s BSNL has availed Cenvat credit, pertains to supply of goods only whereas the invoice pertains to supply of software without mentioning any AMC/upkeep charges, as claimed by M/s BSNL,

26. Thus, I find that M/s BSNL has availed Cenvat credit of Service Tax on the basis of Cover Notes only and not on the basis of any Invoice Bill issued by the service provider, which is not a proper document, in terms of Rule 9 of Cenvat Credit Rules, 2004 to avail Cenvat credit. This contravention of statutory requirement of Cenvat Credit Rules, 2004 is not a procedural lapse and Mis BSNL ought to have observe it strictly. Thus, I find that Cenvat credit of Service Tax of Rs. 62,91,872,00 and of Rs. 5,50,028.00 is not admissible to M/s BSNL, being in contravention of the provisions of Rule 2, Rule 3 and Rule 9 of Cenvat Credit Rules, 2004. I further find that above said amounts of Cenvat credit are liable to be demanded and recovered from M/s BSNL, in terms of Rule 14 of Cenvat credit Rules, 2004 read with proviso to Section 73(1) of the Finance Act, *1994, alongwith interest due thereon in terms of Section 75 of the Act, ibid.*

27. On above said "Point 2(a) and "Point 2(b), M/s BSNL have further argued that due to some confusion. Cenvat credit of entire amount as mentioned in Cover Note dated 28.05.2009 amounting to Rs.62.91.872.23 was taken whereas they were entitled to avail credit of only remaining 50% of the amount. Likewise, in the Cover note dated 07.11.2008 the Service tax amount of Rs.5.50.028.00 was withheld by M/s BSNL and not paid to the supplier at that time and therefore the same could not be availed. Therefore, an amount of Rs.36.95.964.00 (Rs.31.45.936 Rs.5.50,028) has been deposited by them vide GAR-7 challan no 52403 dated 05.12.2011 (Copy of Challan annexed as Annexure XIII to written defence reply).

28. As evident from the foregoing paras, the demand of Cenvat credit of Rs.62,91,872.00, Rs.5,50,028.00 has already been confirmed, out of above said amount, I hereby appropriate Rs.36,95,964.00 already deposited by M/s BSNL vide e- challan bearing No. 0304395 0512201152403."

4.7 It is submission of the appellant that they were making payment of 50% at the time of receipt of the invoice on which the entire amount of service tax paid was indicated, nothing has been stated as to what was the credit taken against those services whether it was 50% of the amount or the entire amount indicated in the invoice was taken as credit against the cover invoice. Appellant have taken the credit on the basis of cover note again of the entire amount claiming the same to be in respect of the same invoices. The said fact whether there was no duplication of the credit, once on the basis of the invoice and second time on the basis of cover note needs to be factually verified. As appellant had taken credit of entire amount against these cover notices subsequently, he reversed the excess credit as claimed by them vide GAR challan dated 05.12.2011. No findings has been recorded either in the impugned order with regards to the availment of credit against the invoice in question. The fact in respect of credit taken against the corresponding invoices and cover notes was subject to verification- whether the credit has been taken twice against the same supply of goods/services. The matter needs to go back to the Original Authority for verification.

4.8 We also note that appellant is public sector undertaking. Even if the extended period is invokable for the reason of inadmissible credit taken by the appellant, and penalty imposable on them under section 78. Penalty should have been set aside by invoking the provisions of Section 80 of the Finance Act, 1994.

4.9 Summarizing-

- In respect of credit on the basis of 'Cover Notes' and 'ADT' is remanded back to the Original Authority for verification of the admissible credit. [Para 4.5 & 4.7]
- Demand in respect of credit taken on reimbursement of fuel expenses is set aside. [Para 4.3]
- Penalties imposed on the appellant are set aside by invoking provisions of Section 80 of the Finance Act, 1994. [Para 4.8]

5.1 Appeal is partly allowed as indicated above in para no.4.9 and the matter remanded back to original authority.

5.2 As the matter is quite old, adjudicating authority in the remand proceedings should finalize the issue within three months f receipt of this order.

(Order pronounced in open court on-17 December, 2024)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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