

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. ST/70242/2017-ST[SM]

(Arising out of Order-in-Appeal No. 669-ST/APPL-LKO/LKO/2016 dated 27/09/2016 passed by Commissioner of Central Excise, Service Tax & Customs (Appeals), Lucknow)

Bharat Sanchar Nigam Limited

Appellant

Vs.

Commissioner of Central Excise, Service Tax, Lucknow

Respondent

Appearance:

Shri Vineet Kumar Singh (Advocate)
Shri Pawan Kumar Singh (Supdt.) AR

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 28/03/2018
Date of Decision : 28/03/2018

FINAL ORDER NO. 70771/2018

Per: Anil Choudhary

The appellant Bharat Sanchar Nigam Limited is in appeal against the rejection of Cenvat Credit of Rs.15,26,666/- with respect to capital goods and Rs.14,81,994/- disallowed in respect of input service alongwith equal amount of penalty under Rule 15 of CCR read with Section 78 of the Finance Act.

2. Heard the parties.

3. Upon considering the rival submissions and the appeal records I find that the appellant could not lead evidence before the court below in support of taking Cenvat Credit, as the purchases are made by the Circle Telecom Store Depot (CTSD) which are subsequently received by the appellant unit at Fatehpur, as there was lack of communication between the offices and also the concerned personnel being on leave for some reason or the other. Accordingly, in the interest of justice I allow this appeal by way of remand. Accordingly, the impugned order is set aside and the matter is remanded to the Adjudicating Authority who shall hear the appellant *denovo* and pass a reasoned order in accordance with law. The appellant is also directed to appear with a copy of reply to the show cause notice and their supporting and/or evidence they want to lead before the Adjudicating Authority within a period of 30 days from the date of receipt of the copy of this order and seek an opportunity of hearing.

(Dictated and pronounced in Court)

Sd/-
(Anil Choudhary)
Member (Judicial)