

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

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70281 of 2017

(Arising out of Order-in-Appeal No.682-ST/APPL-LKO/LKO/2016 dated 10/10/2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow)

M/s Bharat Sanchar Nigam Ltd.

.....Appellant

Telephone Exchange

Mau

VERSUS

Commissioner of Central Excise & Service Tax,

.....Respondent

7 A Ashok Marg,

Lucknow

APPEARANCE:

Absent for Appellant

Shri Sandeep Kumar Singh, Authorized Representative for Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

DATE OF HEARING : 28 June, 2019

DATE OF DECISION : 28 June, 2019

FINAL ORDER NO.**71239 / 2019**

ARCHANA WADHWA

Nobody appeared. Accordingly, I have heard learned AR and have gone through the impugned order.

2. The issue involved in the present appeal relates to denial of cenvat credit of Rs.1,22,223/- (Rupees one lakh twenty two thousand two hundred and twenty three) availed by the appellant during the period November 2009 to June, 2010. The demand stands raised by way of

issuance of show cause notice dated 07 May, 2013 alleging that the said credit stand availed on the basis of invoices which cannot be held to be proper invoice on the ground of certain discrepancies in them.

3. I note that apart from that fact, there is not dispute about the receipt of the service, duty paid character of the services and utilization of the same by the appellant. In such a scenario denial of the credit on some procedural technical ground cannot be appreciated.

Apart from that I also find that the demand is barred by limitation. The appellant being public sector undertaking of Government of India cannot be attributed with any *mala fide* so as to justifiably invoke the longer period.

4. In view of the above, I set aside the impugned order on merits as also on limitation and allow the appeal with consequential relief to the appellant.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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