

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

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70395 of 2016

(Arising out of Order-in-Original No. LKO/EXCUS/000/COM/ST/083/2015-16 dated 29/01/2016 passed by Commissioner, Central Excise & Service Tax, Lucknow)

Bharat Sanchar Nigam Limited

.....Appellant

(Telecom Complex, Azamgarh)

VERSUS

Commissioner of Central Excise &

Service Tax, Lucknow

.....Respondent

(74, Ashok Marg, Lucknow)

APPEARANCE:

Request for Adjournment for Appellant

Shri Santosh Kumar Agarwal, Authorized Representative for Respondent

CORAM :

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

Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 71600 / 2019

DATE OF HEARING :19, August 2019

DATE OF DECISION : 19, August 2019

ARCHANA WADHWA

After rejecting the request for adjournment, we proceed to decide the appeal itself inasmuch as we are of the view that the matter needs to be reexamined by the Original Adjudicating Authority.

2. As the appellants are engaged in providing telecommunication services for which they were registered

with the Service Tax Department, demand of service tax was raised against them based upon certain figures reflected in the balance sheet. The appellants were asked to explain the same for which they filed detailed reply and contested that the figures were taken from trial progressive and included all the adjustment, reversal etc. throughout the whole year. Accordingly, figures reflected in the balance sheet and the Revenue has not adverted to the same.

3. Inasmuch as the said plea of the assessee is required to be verified from the factual aspects angels, we deem it fit to set aside the impugned order and remand the matter to the Original Adjudicating Authority for fresh examination.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

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