

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 21/11/2017

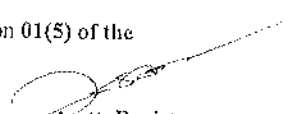
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71497-71498/2017-SM[BR] dated 16/11/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/717/2011	BHARAT SANCHAR NIGAM LTD., THROUGH THE GENERAL MANAGER TELECOM DISTT. LAKHIMPUR KHERI (U.P.)
2	ST/718/2011	BHARAT SANCHAR NIGAM LTD., THROUGH THE GENERAL MANAGER TELECOM DISTT. LAKHIMPUR KHERI (U.P.)
		Name and Address of Respondent
3		-C.C.E. LUCKNOW 7-A, Ashok Marg, Lucknow.
4		-C.C.E. LUCKNOW 7-A, Ashok Marg, Lucknow.

Other Appellants and Respondents as per Annexure

Copy To

5 Advocate(s) / Consultant(s):

**Vineet Kumar Singh, Advocate
5 Narain Nagar, Sector 11,
Indira Nagar,
Lucknow,
Uttar Pradesh**

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise. I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

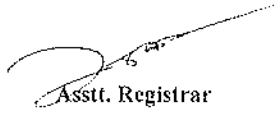
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

14 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. Ltd. (taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD
Ground, Near Karkardooma Court, Delhi-110032

16 C.D.R. 17 Office Copy 18 Second Folder Copy 19 Guard File



Asstt. Registrar

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

APPEAL No. ST/717 & 718/2011-ST[SM]

(Arising out of Order-in-Appeal No. 448-449-ST/LKO/2010 dated 20/12/2010 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

M/s Bharat Sanchar Nigam Ltd.

Appellant

Vs.

Commissioner of Customs, Central Excise & Service Tax,
Lucknow

Respondent

Appearance:

Shri Vineet Kumar Singh, Advocate,

for Appellant

Shri Mohd. Altaf, Assistant Commissioner (AR),

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing & Date of Decision : 16/11/2017

FINAL ORDER NO. 71497-71498/2017

Per: Archana Wadhwa



After hearing both the sides, I note that Cenvat credit has been denied to the appellant, which is a Government of India Undertaking on the ground that the same stands availed on the basis of unsigned letters, issued by Central Telecom Store Depot of the assessee, showing transfer of the capital goods to their site.

2. Heard the ld. Advocate appearing for the appellant, who submits that the said letters are computer generated and there is no requirement of the signatures. The said letters are

actually advance transfer debit, which have been held as Cenvatable in the precedent decisions of the Tribunal in the assessee's case. Reference is made to Tribunal decision in the case of Bharat Sanchar Nigam Ltd. Versus Commissioner of Central Excise, Salem reported at 2009 (14) S.T.R. 699 (Tri. - Chennai) & another decision in the case of Bharat Sanchar Nigam Ltd. Versus Commissioner of Central Excise, Salem reported at 2014 (34) S.T.R. 378 (Tri. - Chennai).

3. As the issue stands decided by the above referred decisions, I set aside the impugned order and remand the matter to Original Adjudicating Authority for verification of the appellant's claim and for afresh decision in the light of the law declared by the above referred judgments. Appeal is, thus, allowed by way of remand.

(Dictated & Pronounced in Court)

Sd/-

(Archana Wadhawa)
Member(Judicial)

Ansari

सहायक पंजीकार/Asstt. Registrar
जीएचएलएल, आन्ध्रप्रदेश एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
29, एन. जी. मार्ग, इलाहाबाद-211001
29, M. G. MARG, ALLAHABAD-211001