

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

Dated: 24/11/2017

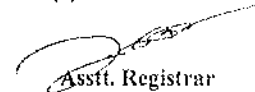
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71590/2017-SM[BR] dated 21/11/2017

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/70341/2017	Bharat Petroleum Corporation Limited 6th Floor, a-5 & 6, sector-1 Udyog Marg NOIDA UP
		Name and Address of Respondent 2 C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Copy To

3 Advocate(s) / Consultant(s):

Ankit A Shah (Adv.) (M)
ONE INDIABULLS
CENTRE, TOWER I, 13TH
FLOOR, 841 SENAPATI BAPAT
MARG, ELPHINSTONE
ROAD, MUMBAI-400013

4 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

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

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

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

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File



Asstt. Registrar

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

APPEAL No. ST/70341/2017-ST[SM]

(Arising out of Order-in-Appeal No. NOI/SVTAX/000/APPL-I/318/2016-17 dated 07/02/2017 passed by Commissioner of Central Excise (Appeals-I), Meerut)

M/s Bharat Petroleum Corporation Limited

Appellant

Vs.

Commissioner of Service Tax, Noida

Respondent

Appearance:

Shri Ankit A. Shah, Advocate,

for Appellant

Shri Gyanendra Kumar Tripathi, Assistant Commissioner (AR),

for Respondent

CORAM:

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

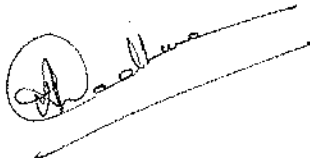
Date of Hearing & Date of Decision : 21/11/2017

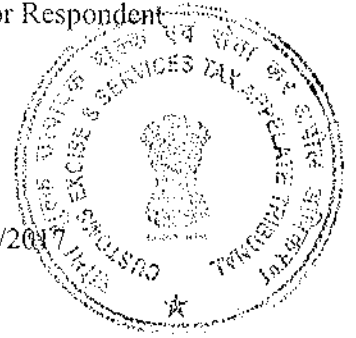
FINAL ORDER NO. 71590/2017.....

Per: Archana Wadhwa

After hearing both the sides, I find that the issue relates to availment of Cenvat credit of Service Tax paid on various services, which has been used in the residential colony of the appellant.

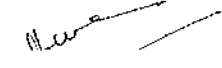
2. I find that the various issues stand decided by the different decisions of the Tribunal, which stands referred to by the Id. Advocate. However, each and every service is required to be verified, the purpose for which the impugned order is set aside and matter remanded to the Original





Adjudicating Authority for afresh decision in the light of the law declared by the Tribunal. Needless to say that the appellant would be given an opportunity to put forth their case.

3. The appeal is accordingly allowed by way of remand.

(Dictated & Pronounced in Court) 

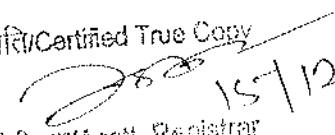
Sd/-

(Archana Wadhawa)

Member(Judicial)

Ansari

प्रमाणित प्रतिलिपि/Certified True Copy


सहायक पंजीकार/Asstt. Registrar
सौभाग्यलोक, सत्यवादीशुलोक एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)
38, एन.जी.मार्ग, इलाहाबाद-211001
38, N. G. MARG, ALLAHABAD-211001

