CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 20825 of 2015

(Arising out of Order-in-Appeal No.697/2014-ST dated 12.12.2014 passed by the Commissioner of Central Excise, Customs and Service Tax (Appeals), Cochin.)

The Deputy General Manager
Office of the GM, Telecom,
Bharat Sanchar Nigam Limited
Palakkad – 678 014.

Appellant(s)

VERSUS

The Commissioner of Central Excise, Customs and Service Tax (Appeals)
C. R. Building, I. S. Press Road,
Cochin – 682 018.

Respondent(s)

APPEARANCE:

None for the Appellant.

Shri Rajashekar B.N.N., Superintendent, Authorised Representative for the Respondent,

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20693 /2026

DATE OF HEARING: 25.05.2026
DATE OF DECISION: 26.05.2026

PER : R. BHAGYA DEVI

Briefly the facts are the Revenue had noticed that M/s. Bharath Sanchar Nigam Limited (BSNL), Palakkad was not discharging service tax on the gross amount collected in respect of services provided by them through PCO Operators, hence show-cause notice was issued and the same was adjudicated by the original authority confirming the demand of service tax for the period from June 2008 to September 2009 on the ground that they were not eligible for any abatements on account of reimbursable expenses. The Commissioner (Appeals) in the impugned order confirmed the same based on the provisions of Service Tax (Determination of Value) Rules, 2006.

2. The Learned Counsel for the appellant vide letter dated 17.12.2025 submitted that the issue stands settled in the appellant's own case vide Final Order No. 20795/2025 dated 30.05.2025. Hence, the impugned order needs to be set aside.

3. The learned Authorised Representative reiterated the findings of the learned Commissioner (Appeals) in the impugned order.

4. We find that this issue has been settled in appellant's own case by the decision of this Bench, which has followed the decision of the Principal Bench New Delhi in the case of **Bharati Infotel Ltd. Vs. Commissioner of Central Excise, Bhopal: 2006 (1) STR 107 (Tri.-Del)**, therefore, the demand of differential tax by adding the reimbursable expenses cannot be sustained. The impugned order is set aside.

Appeal is allowed.

(Order pronounced in Open Court on 26.05.2026.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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