IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Service Tax Appeal No. 525/2012

(Arising out of Order in Original No. 43/2012 dated 29.2.2012 passed by the Commissioner of Service Tax, Chennai)

BSNL Chennai Telephones (Mobile Division) **Appellant**
No. 238, R.K. Mutt Road
Mandaiveli, Chennai – 600 028.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai South Commissionerate
MHU Complex, Nandanam,
Chennai – 600 035.

APPEARANCE:

Shri V. Ravindran, Advocate for the Appellant
Smt. Anandalakshmi Ganeshram,
Authorised Representative for the Respondent

CORAM

Hon'ble Shri M. Ajit Kumar, Member (Technical)
Hon'ble Shri Ajayan T.V., Member (Judicial)

FINAL ORDER NO. 41193/2025

Date of Hearing: 29.10.2025
Date of Decision: 29.10.2025

Per M. Ajit Kumar,

This appeal is filed by the appellant against Order in Original No. 43/2012 dated 29.2.2012 passed by the Commissioner of Service Tax, Chennai (impugned order).

2. Brief facts of the case are that the appellant is engaged in providing telecommunication services and is registered with the respondent department. During the course of audit of accounts of the appellant, it was noticed that during September 2008, the appellant had taken CENVAT credit without proper documentation. Accordingly

Show Cause Notice dated 27.7.2010 was issued demanding the CENVAT credit of Rs.82,26,311/- along with interest and penalty. After due process of law, the ld. Adjudicating Authority confirmed the revised demand of Rs.77,43,085/- being the wrongly availed CENVAT credit for the period September 2008 along with interest and appropriated the amount of Rs.4,40,15/- paid by the appellant towards wrong availment of credit. However, no penalty was imposed. Hence the present appeal before the Tribunal.

3. Heard both sides.

4. The Ld. Counsel for the appellant submits that credit was availed based on documents. However, he submitted that proper documents were not produced for having availed the credit as they were missing. He stated that they have now obtained a Chartered Accountant’s Certificate dated 28.10.2025, showing the service tax amount involved and the credit availed. He prays that the matter may be remanded so that the issues could be reverified. Ld. A.R. has also agreed to the same.

5. After considering the submissions of the learned counsel for the appellant and the fact that the appellant is a public sector unit, we remand the matter to the Ld. Original Authority for fresh adjudication. The said authority shall examine the issue afresh and pass orders after taking into consideration the Chartered Accountant’s certificate dated 28.10.2025 and any other submissions both written and oral that the appellant may like to make. The appellant should also co-operate in ensuring that the matter is decided within 90 days of issue of this

Order. The impugned order is set aside, and the appeal is allowed by way of remand.

(Order dictated and pronounced in open court)

(**AJAYAN T.V.**)
Member (Judicial)

(**M. AJIT KUMAR**)
Member (Technical)

Rex