

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

To

Dated: 28/07/2014

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/52929/2014-CU[DB] dated 11/07/2014

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.

[Signature]
 Asstt. Registrar(CUSTOMS Appeal Branch)

Application

Appeal

Name and Address of Appellant

1

ST/248/2011

**BHARAT SANCHAR NIGAM
 LIMITED**

Telecom District Manager,
 BSNL(A Govt of India
 Enterprises) o/o M/s
 TDM,BSNL,Swaimadhopur(Raj)

Name and Address of
 Respondent

2

C.C.E. JAIPUR I
 N.C.R.Building, Statue Circle,
 "C" Scheme, jaipur 302005.

Copy To

3 Advocate(s) / Consultant(s):

Sameer Aggarwal
B-138, SECTOR -30,
NOIDA,
UTTAR PRADESH
201303

4 Bar Association, CESTAT, Delhi

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

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

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

13 C.D.R.

14 Office Copy

15 Guard File

[Signature]
 Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB**

Date of Hearing: 11.07.2014

ST/248/2011-CU[DB]

[Arising out of Order-in-Appeal No. 402(DKV) ST/JPR-I/2010 dated 15.11.2010 passed by the Commissioner (Appeals), Central Excise, Jaipur-I]

For Approval & Signature :

**Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Member (Technical)**

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

M/s. Bharat Sanchar Nigam Ltd.

...Appellant

Vs.

CCE, Jaipur-I

... Respondent

Present for the Appellant : Shri Sameer Agarwal, Advocate
Present for the Respondent : Shri Ranjan Khana, DR

FINAL ORDER NO. 52929/2014 DATED: 11.07.2014

PER: R.K. Singh

The appellants filed this appeal against Order-in-Appeal No. 402(DKV) ST/JPR-I/2010 dated 15.11.2010 which up held the Order-in-Original No. 01-02/2010/S.T-JC dated 15.01.2010 confirming the



demand of Rs. 8,26,768/- alongwith interest and penalties in respect of Show Cause Notice dated. 15.04.2009.

2. The appellants have stated that the issue involved in this case is adjustment of the excess Service Tax paid during certain months towards the service tax liability of the subsequent months and have contended that the issue stands decided in their favour by several judgments of CESTAT including in their own case. The Ld. DR fairly conceded accordingly.

3. We find that the same issue was the subject matter in another case of the appellants which has been decided by CESTAT in their favour vide Order No. 52863 dated 10.07.2014.

4. In the light of the foregoing, the Appellants' appeal is allowed and the impugned Order-in-Appeal set aside.

[Dictated & Pronounced in the open Court].


(Justice G. Raghuram)
President


(R.K. SINGH)
TECHNICAL MEMBE

Neha