

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

Appeal No. ST/544 /2007-SM[BR]

Date 28/01/2008

Assistant Registrar  
C.E.S.T.A.T, New Delhi

To :  
C.C.E. CHANDIGARH  
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,  
CHANDIGARH 160017

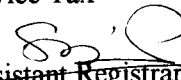
C.C.E. CHANDIGARH

Appellant

Vs  
Respondent

M/S GENERAL MANAGER9ACCOUNTS)BSNL

I am directed to transmit herewith a certified copy of Final order No. 186/2008-SM[BR] dated 14.1. 2008  
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

M/S GENERAL MANAGER9ACCOUNTS)BSNL

PATIALA

2. Adv. / Consult SHRI. G. S. BABBAR ADV.  
C/ORESPONDENT----

3. S.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi


11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

  
Assistant Registrar  
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI**

**PRINCIPAL BENCH, NEW DELHI**

**SERVICE TAX APPEAL No. 544 of 2007-SM**

[Arising out of Order-in-Appeal No. 152/CE/CHD/2007 dated 24.05.2007 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

1.	Whether Press Reporters 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?	NO
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	

CCE, Chandigarh

Appellant

Vs.

General Manager,  
B.S.N.L.

Respondent

Appearance:

Shri B.S. Suhag, Departmental Rep. for the appellants,  
Shri G.C. Babbar, Advocate, for the respondent

Coram:  
Hon'ble Mr. S.S. Kang, Vice President

**Date of Hearing: 14.01.2008**

FINAL ORDER NO. 186 | 08-5M(CB2)  
dated 14.1.08

**Per S.S. Kang:**

The respondents are Public Sector Undertaking and governed by the order passed by the Hon'ble Supreme Court in the case of ONGC vs. CCE, Calcutta, reported in 1992 (61) ELT 3. The requisite permission to pursue the appeal has not been filed by the respondents. In these circumstances, appeal is dismissed. However, the respondents shall have liberty to file application for restoration of appeal on production of necessary clearance from the COD.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)  
VICE PRESIDENT

Dated 15<sup>th</sup> January, 2008

RK