

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

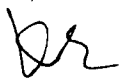
Appeal No. ST/647 /2007 - CU[DB]

Date 02/11/2010

Assistant Registrar
C.E.S.T.A.T, New DelhiTo :
C.C.E. JAIPUR I
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR IAppellant
Vs
Respondent

M/S TDM, BHARAT SANCHAR NIGAM LTD.

I am directed to transmit herewith a certified copy of **Final order No. ST/82/ 2010 CU[DB]** dated 02.11.10
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(Customs Appeal Branch)**Copy to :**

1. Respondent

M/S TDM, BHARAT SANCHAR NIGAM LTD.

BUNDI (RAJASTHAN)

2. Adv. / Consult

MR.SAMEER AGRAWAL

B-138, SECTOR -30, NOIDA 201303

3 S.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

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

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

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

11 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New
Delhi - 110070

14 Office Copy

15 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

DATE OF HEARING : 22/10/10.

Service Tax Appeal No. 647 of 2007

CCE, Jaipur

Appellant

Versus

M/s TDM, Bharat Sanchar Nigam Ltd.

Respondent

Appearance

Shri S.R. Meena, Authorized Representative (DR) – for the appellant.

Shri Sameer Agarwal, Advocate – for the Respondent.

**CORAM: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member**

Final Order No ST/82/10 Dated : 2-11-10

ORDER

Per. D.N. Panda :-

Revenue has come in appeal against the first appellate order praying for upholding the order of Adjudication raising service tax demand of Rs. 10,519/- against B.S.N.L. with equal amount of penalty under Section 78 of Finance Act, 1995 followed by interest. Learned counsel Shri Agarwal points out that Revenue has not been granted permission by COD to pursue such

an appeal involving a negligible amount. He cites that the decision of COD under Sl. No. 22 of the Minutes of the Meeting dated 24/07/08 is a testimony thereof. Copy of such minute has also been filed today.

2. In view of the aforesaid position, Revenue appeal is dismissed.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK