

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

Appeal No. ST/271 /2009 - CU[DB]
ST/S/918/2009

Date 04/08/2010

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

To :
BHARAT SANCHAT NIGAM LTD
O/O THE T.D.M., BHARATPUR, RAJASTHAN
BHARAT SANCHAT NIGAM LTD

Appellant

Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of **Final order No. ST/42/ 2010 CU[DB]** dated 26.07.10
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Alongwith Stay Order No ST/128/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR.RAJIV TYAGI & ASSOCIATES

L-29 KAILSAH COLONY, N DELHI-48

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 (Harvana)

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 : 26/7/10.

**Service Tax Stay Application No. 918 of 2009 in Appeal No.
271 of 2009**

M/s Bharat Sanchar Nigam Limited

Appellant

Versus

CCE, Jaipur

Respondent

Appearance

Shri Ravindra Tiwary, Advocate – for the appellant.

Shri S.K. Panda, Authorized Representative (Jt. CDR) – for the Respondent.

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

Final Order No. ST/42/10 Dated : _____
Stay Order No ST/128/10
ORDER

Per. D.N. Panda :-

Despite the matter has been adjourned on 19th April 2010 to 4th June 2010 and thereafter the matter is coming today, the appellant prays adjournment to produce the document in support of his claim. We find from para 9 of the order of the learned Commissioner that there was photocopy of the document claiming the benefit was produced before him. But, for no originals before him, he did not entertain the claim of the appellant. The appellant is all along claiming that the duty

payment character of the goods can be satisfied from the records. Such a claim comes from para 10 of the order.

2. When the controversy is as above, we do not keep the matter pending here just because the stay application is pending before us. We dispense requirement of pre-deposit and send the matter to the learned Adjudicating Authority to grant an opportunity of production of original documents before him in support of the claim made by the appellant. It is also left open to the department to enquire from records of the BSNL at the appropriate quarter to satisfy about the claim of the appellant.

3. In the result, both stay application, appeals are disposed. Before parting with this matter, we direct the appellant to take up this matter before the learned Adjudicating Authority without any dilatory tactics for which we fix the date of appearance before the learned Commissioner on **29th September 2010** by the Appellant and adduce evidence. Failing to adduce evidence by Appellant on the above date, learned Commissioner shall causing appropriate inquiry shall pass a speaking order as that may be appropriate in accordance with law.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK