

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

Appeal No. ST/265 /2008 - CU[DB]
ST/S/882/08 & ST/MISC/307/10

Date 09/09/2010

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

To :
M/S BHARAT SANCHAR NIGAM LTD.
SHIVPURVA, VARANASI.

M/S BHARAT SANCHAR NIGAM LTD.

C.C.E ALLAHABAD

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/65/ 2010 CU[DB]** dated 03.09.10
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/183/10 & Misc Order No ST/75/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E ALLAHABAD

38, M.G. MARG, CIVIL LINES, ALLAHABAD

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 (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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. III

**ST/STAY/882/08 IN & ST/MISC./307/10 IN AND
SERVICE TAX APPEAL NO. 265 OF 2008**

(Arising out of Order-in-Original No. (ST-08/2005)03 of 2008 dated 16.1.2008 passed by the Commissioner of Central Excise & Service Tax, Allahabad)

M/s. TELECOM
B.S.N.L.

Versus

CCE, Allahabad

Appellants
Reptd. by Shri Sameer Agarwal, Advocate

Respondent
Reptd. By Shri S.K. Panda, Jt. C.D.R.

Date of Hearing/decision: 3rd September, 2010

Coram: Hon'ble Dr. C. Satapathy, Technical Member
Hon'ble Shri D.N. Panda, Judicial Member

Misc order
FINAL ORDER NO. 54/65/10 DATED 3.9.10

Per Dr. C. SATAPATHY:

stay order
23/10

After hearing both sides for sometime, we find that the appellants have to produce some more documents for reconciliation of account, and therefore, they should be given ^asecond chance to go before the original authority and reconcile the payment made by them to substantiate their claim that they have paid more than the demand. In view of that, after waiving requirement of pre-deposit, we set aside the impugned order and remand the matter for fresh decision by the original authority. Before passing a fresh order the appellants should be

given reasonable opportunity of hearing. Shri Sameer Agarwal, learned Advocate undertakes to produce all the relevant documents along with reconciliation statement before the original authority within 4 weeks. Misc. application also stands disposed off.

(Dictated & pronounced in the Open Court.)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RK