

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

Appeal No. ST/262 /2009 - CU[DB]
ST/S/873/09, ST/MISC/59/10

Date 09/09/2010

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

To :
M/S G.M.T.D., BSNL,
PAHASU HOUSE, ALIGARH, (U.P.)
M/S G.M.T.D., BSNL,

C.C.E. LUCKNOW

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/67/ 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/190/10 & Misc Order No ST/81/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR.RISHI & ASSOCIATES

60-VILVESHWARPURI, BEHIND SADAR THANA, MEERUT CANTT, MEERUT.

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/Misc. No. 59 OF 2010 & STAY No. 873/09
IN SERVICE TAX APPEAL NO. 262 OF 2009**

(Arising out of Order-in-Appeal No. 225-ST/2008 dated 29.12.2008
passed by the Commissioner (Appeals), CCE & ST, Lucknow)

M/s. Bharat Sanchar Nigarm Ltd., Appellants
Reptd. by Shri Anurag Rish, Advocate
Versus

CCE, Lucknow Respondent
Repted. 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 No. ST/81/10

FINAL ORDER NO. ST/67/10 DATED

Stay order No. 190/10

Per Dr. C. SATAPATHY:

On the last date of hearing it was stated by the appellant public sector undertaking that necessary service tax amount which was collected by them was remitted to the government account and the matter was adjourned to enable the department to verify the submission made by B.S.N.L. The learned Jt. CDR submits a report from the departmental authorities which reads as under:-

“In this regard, it is to inform that the relevant papers for reconciliation as submitted by the party have been examined thoroughly at this end and it has been concluded that Service Tax amounting to

Rs.1,73,52,869/- as collected by M/s. BSNL, Unit Aligarh for the period from June 2003 to December 2003 had been remitted to O/o Controller of Communication Accounts, UP (west) Circle, Meerut who in turn had deposited the same in bank through Challans and booked the same under the main head 000441 in the monthly Cash Account Current (CAC) statement submitted to Ministry of Communication who in turn have accounted for this amount in the Govt. account under MH-00440010101 as this was book adjustments.”

2. From the report obtained, it appears that the submission made by the appellants is correct. No report has been submitted pointing out if any further amount is required to be paid by the appellants. Accordingly, based on the report as above, impugned order is set aside and the appeal filed by the appellants is allowed. Misc. application as well as stay application also stand disposed off.

(Dictated & pronounced in the Open Court.)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RK