

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/645 /2009 – SM [BR]

Date 13/06/2011

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

To :
C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE

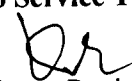
Appellant

Vs
Respondent

M/S BSNL LTD.

I am directed to transmit herewith a certified copy of **Final order No. 313 / 2011 –SM[BR]** dated 8.6.2011

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)

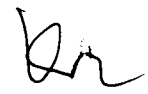
Copy to :

1. Respondent
M/S BSNL LTD.
MANDSAUR (M.P.)

2. Adv. / Consult

NONE:-----

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Service Tax Appeal No. 645 of 2009-SM(BR)

[Arising out of Order-in-Appeal No. INDI/125/2009 dated 19.5.09
passed by the Commissioner of Customs & Central Excise (Appeals),
Indore]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

-
- | | |
|--|-------------|
| 1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982? | <i>Yes</i> |
| 2. Whether it should be released under Rule 27 :
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? | <i>Yes</i> |
| 3. Whether Their Lordships wish to see the fair :
copy of the Order? | <i>Seen</i> |
| 4. Whether Order is to be circulated to the :
Departmental authorities? | <i>Yes</i> |
-

Commissioner of Central Excise
Indore

Appellants

Vs.

M/s. Bharat Sanchar Nigam Ltd

Respondent

Appearance:

Shri Anil Khanna, DR for the Appellants

None for the Respondent

Date of Hearing/decision : 8.06.2011

final

ORAL ORDER NO. 313/2011 SM(BR)

Per M. Veeraiyan:

This is an appeal filed by the department against the order of the
Commissioner (Appeals) No. INDI/125/2009 dated 19.5.2009.

2. Heard the learned DR. None appears for the respondents.

3. Learned DR submits copy of communication No. F.No. III (20)ARC/OIA/APPI-I/348/09-8361 dated 23.3.2011 from Additional Commissioner of Indore enclosing the Boards' letter No. F. No. 390/216/2009 JC dated 31.12.2010 conveying the Boards' decision not to refer the case to COD due to low amount involved. Therefore, learned DR seeks permission to withdraw the appeal in view of low amount involved.

4. The clearance from Committee on Disputes is no longer required as held by the full Bench of Hon'ble Supreme Court in its decision on 17.2.2011 in the case of Electronics Corporation of India Ltd. vs. Union of India reported in [2011 (265) ELT 11 (SC)]. However, even prior to that the CBEC has taken a decision ~~vide letter dated 21.11.2010~~^{for} not to pursue the appeal due to low amount involved. In view of the above, the appeal is allowed to be withdrawn.

5. The appeal is dismissed as not pursued.

(M. Veeraiyan)
Member(Technical)

SS