

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

Appeal No. E/187 /2011 – SM[BR] E / STAY / 220 / 2011-SM[BR]

Date 02/01/2012

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

To : -
GENERAL MANAER, BSNL,
O/O GMTD BSNL, NAWAB YUSUF ROAD,
ALLAHABAD -211001.

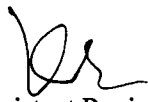
GENERAL MANAER, BSNL,

Appellant

C.C.E ALLAHABAD

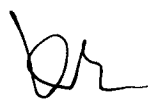
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.964/2011-SM[BR] &S/921/2011 dated 26.12.2011 passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES,
ALLAHABAD
2. Adv. / Consult **SHRI SAMEER AGARWAL ADV.**
B-138,SECTOR-30, NOIDA-201303.
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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

**E/Stay No. 220 of 2011 in &
Central Excise appeal No. 187/2011-SM**

[Arising out of Order-in-Appeal No. 95/ST/ALLD/2010 dated 30.9.2010 passed by the Commissioner (Appeals), Central Excise, Allahabad].

Date of Hearing/decision: 26th December, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

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

The General Manager Telecom,
B.S.N.L.

Appellant

Vs.

CCE, *Allahabad*
Respondent

Allahabad

Present for the Appellant : Shri Sameer Agarwal, Adv.

Present for the Respondent : Shri P.K. Sharma, D.R.

Coram: Hon'ble Shri D.N. Panda, Judicial Member

FINAL ORDER NO. *964/2011 SM (BR)4*
S-921/2011 SM (BR)

Per D.N. Panda:

Both sides agrees that documents entitling Cenvat credit during transition period remain unverified for some reason or the other for which adjudication arose. Shri Sameer Agarwal, learned Advocate is fair to state that BSNL shall produce relevant documents to establish its claim of credit available to it at the beginning of transition period. The authority may examine Rule 11 of Cenvat Credit Rules, 2004 and may pass appropriate order. Keeping in view the above submission of the BSNL, waiving the requirement of pre-deposit appeal may be remanded.

2. Heard both sides and perused the record.

3. ^{Due to} ~~In the~~ fair agreement of both sides to resolve the dispute at grass root level, waiving requirement of pre-deposit the matter is remanded to the adjudicating authority to examine the averment of BSNL as aforesaid and granting fair opportunity of hearing and to pass appropriate order. In the result, both stay application and appeal are disposed.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

RK