

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/953 /2009 – SM[BR]

Date 15/12/2010

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

M/S BHARAT SANCHAR NIGAM LTD.

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1428 / 2010-SM[BR] dated 7.12.2010 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 BHARAT SANCHAR NIGAM LTD.

HOSHIARPUR.

2. Adv. / Consult SHRI G.S.BABBAR ADV.

2474-A, SECTOR 19-C, CHANDIGARH.

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
(SM Appeal Branch)

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

Date of Hearing/Decision:07.12.2010

Service Tax Appeal No.ST/953/09-SM

[Arising out of Order-in-Appeal No.179/CE/LDH/2009 dated
04.09.2009 passed by the Commissioner (Appeals),
Chandigarh].

CCE, Ludhiana

...Appellant

Vs.

M/s.Bharat Sanchar Nigam Ltd.

... Respondent

Present for the Appellant :Shri.S.K. Bhaskar, DR
Present for the Respondent:Shri.Shiv Kumar Sharma, Employee

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

final **ORDER NO. 1428/2010 ^{SM(BR)} DATED:07.12.2010**

PER: D.N.PANDA

Ld. DR submits letter dated 4.5.2010/5.5.2010 from
Commissionerate stating that Board has denied to refer the
matter to COD due to smallness of the demand involved. In
such a situation, appeal of Revenue is dismissed.

[Dictated & Pronounced in the open Court].

**(D.N.PANDA)
JUDICIAL MEMBER**

Anita