

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

Appeal No. ST/618 /2008 - CU[DB]

Date 14/03/2012

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

To :
C.C.E ALLAHABAD, 38,M.G.MARG,
CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant

Vs
Respondent

M/S BHARAT SANCHAR NIGAM LTD.

I am directed to transmit herewith a certified copy of Final order No.ST/A/181/ 2012 CU[DB] dated 24.02.2012 passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S BHARAT SANCHAR NIGAM LTD.
DISTT. MAU, (U.P.)

2. Adv. / Consult MR. VINEET KUMAR SINGH,
05, NARAIN NAGAR, SECTOR-11,
INDIRA NAGAR, LUCKNOW – 226 016

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

6. M/s Centax Publications Pvt Ltd.,1512-B, Bhishm Pitamah marg,Opp. ICICI Bank of Defence Colony, New Delhi-3

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 - 110005

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 (Haryana)

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
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

DATE OF HEARING : 24/02/12.

Service Tax Appeal No. 618 of 2008

[Arising out of the Order-in-Original No. MP (ST-37/2007) 45 of 2008 dated 18/07/2008 passed by The Commissioner, Central Excise, Allahabad.]

For Approval and signature :

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

Hon'ble Shri Rakesh Kumar, Technical Member

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|----|--|---|
| 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 would 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 Department Authorities? | : |
-

CCE, Allahabad

Appellant

Versus

M/s Bharat Sanchar Nigam Ltd.

Respondent

Appearance

Shri K.P. Singh, Authorized Representative (DR) – for the appellant.

Shri Vineet Kumar Singh, C.A. – for the Respondent.

**CORAM : Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Sh. Rakesh Kumar, Technical Member**

Final Order No. SP/A/181/12-Ce Dated : _____

Per. D.N. Panda :-

Learned C.A. says that when the assessee filed appeal No. 675 of 2008 against the same adjudication order No. (ST-37/2007) 45 of 2008, that was disposed by Tribunal in terms of order No. ST/64/2010 on 3/9/2010 and remanded the matter to Original Authority for reconciliation. He, further says that consequent upon remand, reconciliation of facts and figure was done. Adjudicating Authority although heard the case on 17/2/12, order is awaited. On such background Revenue's appeal is against the same adjudication order agitating issues involved therein.

2. Learned representative for Revenue has no information about the proposition made by the assessee's representative today.

3. Subject to verification of the averment of the learned representative for assessee by Revenue, we are of the opinion that Revenue appeal has become infructuous. Accordingly, that is dismissed.

(Dictated and pronounced in open court.)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK