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

STAY Application No. : ST/Stay/1166/2012  
COD Application No. : ST/COD/183/2012  
MISC Application No. : ST/MISC/455/2012  
Appeal No. : ST/495/2012-CU[DB]

Dated: 08/10/2012

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

**BHARAT SANCHAR NIGAM LTD  
GENERAL MANAGER, PATIALA**

**Bharat Sanchar Nigam Ltd**

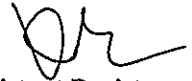
(Appellant)

**VS**

**C.C.E. & S.T.-Chandigarh-i**

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/625/2012-CU[DB] ,  
Stay/MISC Order No. ST/SO/1064/2012 and ST/MO/340-41/2012 dated 19/09/2012 passed by the  
Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

  
Assistant Registrar  
CUSTOMS Appeal Branch

Copy To,

**1. Respondent**

**C.C.E. & S.T.-Chandigarh-i  
CENTRAL REVENUE BUILDING,  
SECTOR 17-C,**

**CHANDIGARH  
160017**

**2. Advocate(s) / Consultant(s):**

**SAMEER AGRAWAL  
B-138, SECTOR -30,**

**NOIDA,  
UTTAR PRADESH  
201303**

**3. C.D.R**

**4. Bar Association, CESTAT, New Delhi**

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

P.T.O.

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

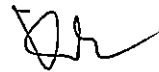
10. LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11. TaxIndiaOnline.com Pvt. Ltd., Unit No. 1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

12. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad - 500038

13. Office Copy

14. Gaurd File



Assistant Registrar  
CUSTOMS Appeal Branch

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

Service Tax Misc. Appn. No.ST/Misc./183/2012 & 455/2012  
**Service Tax Stay Appn. No.ST/S/1166/2012 in**  
**Service Tax Appeal No.ST/495/2012**

B.S.N.L.

...Appellant

Vs.

CCE, Chandigarh

... Respondent

Present for the Appellant : None

Present for the Respondent : Shri. Amrish Jain, DR

**Coram: HON'BLE MR.D.N.PANDA, JUDICIAL MEMBER**  
**HON'BLE MR. MATHEW JOHN, TECHNICAL MEMBER**

M.O. No ST/M/340/12-Cus  
M.O. No ST/M/341/12-Cus  
Final **ORDER NO. ST/A/628/12-Cus** **DATED: 19.09.2012**  
Stay order No ST/S/11664/12-Cus.  
**PER: D.N.PANDA**

The application for condonation of delay registered as  
ST/COD/183/2012 is blank about the days of delay and also  
the verification date is blank. It is strange that one Bindu  
Gupta, DE (Legal) Office of GMT, Patiala has also verified the  
application by an affidavit. It is not known how such a blank  
application was verified by responsible officer of BSNL.  
Looking to the pitiable condition in the application, MA (COD) is

rejected. Consequently, the other application and appeal stands dismissed.

[Dictated & Pronounced in the open Court].

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

**(MATHEW JOHN)**  
**TECHNICAL MEMBER**

Anita