CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 4

SERVICE TAX APPEAL NO. 50075 OF 2024

(Arising out of Order-in-Appeal No. BHO-EXCUS-001APP-152-21-22 dated 26.10.2022 passed by Commissioner (Appeals), CGST & Central Excise, Bhopal)

M/s Satna Cables & Broadband Pvt. Ltd **...... Appellant**
House No. 709, Krishna Nagar, Ward No. 13,
Nagar Nigham, Satna-485001
Madhya Bradesh

Versus

Commissioner of CGST, Customs & Central Excise, Jabalpur **...... Respondent**
GST Bhawan, Mission Chowk,
Napier Town, Jabalpur-482001

APPEARANCE:
Ms. Prashant Shukla, , advocate for the appellant
Shri Kuldeep Rawat, authorised representative for the department

CORUM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

DATE OF HEARING/DECISION: July 13, 2026

FINAL ORDER NO. 51230/2026

MR. ASHOK JINDAL:

Today when the matter was called, learned counsel for the appellant submits that as per the impugned order the total demand of service tax of Rs. 18,72,730/- was confirmed against them. It is their submission that of out of the said amount they have already paid a sum of Rs. 18,54,123/- which was not considered by the learned Commissioner (Appeals) while passing the impugned order and the challans thereof have already been produced before this Tribunal and sent to the department for verification. Although, repeated directions were given, no verification report has been submitted by the Revenue. It is further submitted that there is a difference of Rs. 9,000/- in calculation as per the adjudication order passed by the adjudication authority. In the impugned order it is recorded that the appellant has paid in its ST-3 returns an amount of Rs. 6,35,580/- whereas the learned Commissioner (Appeals) has recorded in his order the said amount as 6,26,082/-. Therefore, the only difference remaining payable by the appellant is Rs. 9,109/- and it is prayed that the same may be adjusted against the pre-deposit made by the appellant while filing the appeal.

2. Heard the parties.

3. Considering the submission that as per the challans filed by the appellant, an amount of Rs. 18,54,000 has already been paid but the Commissioner (Appeals) failed to consider the same.

4. In view of that, the demand of Rs. 18,54,000/- is set aside.

5. I also find that there is a clerical error in the order of the learned Commissioner (Appeal) wherein the learned Commissioner has recorded the payment as Rs. 6,26,082/- whereas the actual payment is Rs. 6,35,580. Therefore, the difference is also required to be adjusted against the impugned demand and the only demand remains Rs. 9,109/- which is to be adjusted from the pre-deposit made by the appellant. The appellant is liable to pay interest for the intervening period.

6. In the facts and circumstances, no penalty is imposable on the appellant.

7. In view of this, the appeal is disposed of.

(MR. ASHOK JINDAL)
MEMBER (JUDICIAL)

Apoorva