

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA  
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.1

**Service Tax Appeal No.767 of 2010**

(Arising out of Order-in-Original No.01/COMM/ST/SLG/09-10 dated 18.09.2009  
passed by Commissioner of Central Excise & Service Tax, Siliguri.)

**Commissioner of Central Excise & Service Tax, Siliguri**

(C.R. Building, Haren Mukherjee Road, Hakimpara, Siliguri-734001.)

**...Appellant**

*VERSUS*

**M/s. Bharat Sanchar Nigam Limited**

**.....Respondent**

(Siliguri Telecom District, College Para, Siliguri, West Bengal.)

**APPEARANCE**

Shri P.K.Ghosh, Authorized Representative for the Revenue  
Shri N.D.Saha, Advocate for the Respondent (s)

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)  
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

**FINAL ORDER NO. 76425/2023**

DATE OF HEARING : 22 August 2023

DATE OF DECISION : 22 August 2023

**Per : ASHOK JINDAL :**

Heard both sides.

2. On hearing both the sides, we find that there is some calculation error on both the sides, which can be reconciled by sitting both the sides together.

3. In that circumstances, we set aside the impugned order and remand the matter back to the adjudicating authority for sitting with the respondent's representative with all records and to reconcile their accounts thereafter to quantify the exact demand of service tax payable

by the respondent. In these terms, we remand the matter back to the adjudicating authority with the above direction.

4. It is pertinent to mention here that on receipt of this order, the respondent shall visit the office of the adjudicating authority within 7(seven) days to fix the date for sitting for reconciliation and thereafter both the sides will sit together and decide the actual quantum of demand payable by the respondent, if any and thereafter the adjudicating authority shall pass appropriate order in accordance with law within 90(ninety) days of reconciliation by both the sides.

5. The appeal is disposed off by way of remand.

(Dictated and pronounced in the open Court.)

Sd/  
**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

Sd/  
**(K. ANPAZHAKAN)**  
**MEMBER (TECHNICAL)**

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