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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 86 of 2008

(Arising out of Order-in-Original No. 01/ST/Com/2008 dated 31.01.2008 passed by the Commissioner of Central Excise and Service Tax, Patna)

M/s. Bharat Sanchar Nigam Limited **: Appellant**
O/o. P.G.M.T.D.,
Telephone Bhavan, R Block,
Patna – 800 001

VERSUS

Commissioner of Central Excise and Service Tax **: Respondent**
3rd Floor, Central Revenue Building
Patna

WITH

Service Tax Appeal No. 101 of 2008

(Arising out of Order-in-Original No. 04-05/ST/Com/2008 dated 29.02.2008 passed by the Commissioner of Central Excise and Service Tax, Patna)

M/s. Bharat Sanchar Nigam Limited **: Appellant**
O/o. P.G.M.T.D.,
Telephone Bhavan, R Block,
Patna – 800 001

VERSUS

Commissioner of Central Excise and Service Tax **: Respondent**
3rd Floor, Central Revenue Building
Patna

WITH

Service Tax Appeal No. 177 of 2008

(Arising out of Order-in-Original No. 17/ST/Com/2008 dated 25.06.2008 passed by the Commissioner of Central Excise and Service Tax, Patna)

M/s. Bharat Sanchar Nigam Limited **: Appellant**
O/o. T.D.M., Sasaram,
G.T. Road, Mangla Bhawan, Opp. Prakash Petrol Pump,
Bihar – 821 115

VERSUS

Commissioner of Central Excise and Service Tax **: Respondent**
3rd Floor, Central Revenue Building
Patna

AND

Service Tax Appeal No. 459 of 2011

(Arising out of Order-in-Original No. 04/ST/Com/2008 dated 15.03.2011 passed by the Commissioner of Central Excise and Service Tax, Patna)

M/s. Bharat Sanchar Nigam Limited : Appellant
O/o. P.G.M.T.D.,
Telephone Bhavan, R Block,
Patna – 800 001

VERSUS

Commissioner of Central Excise and Service Tax : Respondent
3rd Floor, Central Revenue Building
Patna

APPEARANCE:

Shri A.K. Shrivastava, Advocate
Shri Akash Sharma, Advocate
for the Appellant

Shri Joydip Chattopadhyay, Authorized Representative
For the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER Nos . 77760-77763 / 2023

DATE OF HEARING / DECISION: 10.10.2023

Order : [Per Shri K. Anpazhakan]

All the four appeals are filed by the appellant against the impugned orders passed by the Ld. Commissioner of Central Excise and Service Tax, Patna.

2. In their submission, the appellant submits that there is an overlapping period of disputes in respect of all the above appeals (Service Tax Appeal Nos. 86 of 2008, 101 of 2008, 177 of 2008 and 459 of 2011).

The details of the periods involved and the amount of pre-deposit made by the appellant in respect of these cases is furnished below: -

Order-in-Original No.	**Appeal No.(s)**	**Amount Involved (in Rs.)**		**Period of dispute**
		Service Tax	Interest & Penalty	
ST No. 04-05/ST/COM/2008	101	81,27,566/-	1,62,55,192/-	October 2004 to August 2006
ST No. 01/ST/COM/2008	86	2,81,51,905/-	7,20,45,602/-	April 2003 to March 2005
ST No. 17/ST/COM/2008	177	3,02,26,076/-	4,86,13,486/-	2001-02 (From Oct 01) to 2005-06
ST No. 04/ST/COM/2011	459	6,27,16,118	18,82,68,395/-	2005-06 to 2007-08

3. We find that the demand in respect of the above appeals have overlapping periods and thus, re-conciliation is to be done by the original adjudicating authority by taking into account the period involved in respect of the above appeals. Accordingly, we remand the matter to the original adjudicating authority to take up reconciliation of all the appeals together and pass necessary order(s).

4. As the period of dispute in these cases is very old, the adjudicating authority is directed to pass the order within a period of four months from the date of receipt of this Order. The appellant is also directed to furnish all the relevant details which are required for reconciliation and finalization of the demands.

5. In view of the above, all the appeals are disposed of by way of remand to the original adjudicating authority.

(Operative part of the order was pronounced in open court)

Sd/-	Sd/-
(K. ANPAZHAKAN)	**(R. MURALIDHAR)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

Sdd