

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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.76314 of 2014

(Arising out of Order-in-Original No.81/RAN/2014 dated 17.07.2014 passed by Commissioner(Appeals), Central Excise & Service Tax, Ranchi.)

M/s. Bharat Sanchar Nigam Limited

(New ADM Building, Near Bus Stand, Dumka-814101, Jharkhand.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Ranchi

.....Respondent

(Room No.605, 6th Floor, Mahabir Tower, Main Road, Ranchi-834001, Jharkhand.)

APPEARANCE

Shri Anil Kr. Sah, Authorized Representative for the Appellant (s)
Shri S.Mukhopadhyay, Authorized Representative for the Revenue

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

FINAL ORDER NO. 75545/2024

DATE OF HEARING : 19.03.2024
DATE OF DECISION : 19.03.2024

Per : ASHOK JINDAL :

Heard the parties.

2. By way of impugned order the demands sought to be confirmed against the appellant by denial of Cenvat Credit on photocopy of invoices and allegation in some of the photocopies of the invoice, registration numbers of service provider are not mentioned.
2. Today, when the matter was called, the appellant brought the original invoices before us for verification. As the appellant has brought original invoices, the same are required to be produced before the adjudicating authority for consideration as the same were not available before the adjudicating authority while passing the impugned order.

3. In that circumstances, it would be in the interest of justice to remand the matter back to the adjudicating authority to pass an appropriate order in accordance with the law after examining the original invoices filed by the appellant before us. The appellant is directed to provide all the original copies of invoices of the impugned demand before the adjudicating authority within 30(thirty) days of receipt of this order. Thereafter, the adjudicating authority after giving an opportunity of being heard to the appellant, shall pass the order.

Appeal is disposed of 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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