

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 70912 of 2013

(Arising out of Order-in-Original No.45/ST/Commr./2013 dated 28.03.2013 passed by Commr. of Central Excise & Service Tax, Ranchi)

Commr. of Central Excise & Service Tax, Ranchi

Appellant

VERSUS

M/s Bharat Sanchar Nigam Limited

Respondent

APPEARANCE :

Mr. S. Mukhopadhyay, Authorized Representative for the Appellant
Mr. Ajoy Chhabra & Mr. Arvind Modi, both CA for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

Date of Hearing : 11 June 2024

Date of Decision: 11 June 2024

PER R. MURALIDHAR:

The Appeal is remanded. For order, see order of date in Service Tax Appeal No. 70771 of 2013.

(Dictated and pronounced in the open court.)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)