(2023) 08 CESTAT CK 0047

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No.767 Of 2010

Commissioner Of Central Excise & Service Tax, Siliguri — APPELLANT

Vs

M/S. Bharat Sanchar Nigam Limited — RESPONDENT

Date of Decision : 22-08-2023

Acts Referred:

Citation : (2023) 08 CESTAT CK 0047

Hon'ble Judges : Ashok Jindal, Member(J);K. Anpazhakan, Member(T)

Bench : Division Bench

Advocate : P.K.Ghosh, N.D.Saha

Final Decision : Disposed Of

Judgement

Ashok Jindal, Member (J)

1. 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.