

(2014) 07 CESTAT CK 0011

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No. 248 Of 2011

M/s. Bharat Sanchar Nigam Ltd.

APPELLANT

Vs

CCE, Jaipur-I

RESPONDENT

Date of Decision : 11-07-2014

Acts Referred:

Citation : (2014) 07 CESTAT CK 0011

Hon'ble Judges : G. Raghuram, J;R. K. Singh, Technical Member

Bench : Division Bench

Advocate : Sameer Agarwal, Ranjan Khana

Final Decision : Allowed

Judgement

1. The appellants filed this appeal against Order-in-Appeal No. 402(DKV) ST/JPR-I/2010 dated 15.11.2010 which up held the Order-in-Original No.

01-02/2010/S.T-JC dated 15.01.2010 confirming the demand of Rs.8,26,768/- alongwith interest and penalties in respect of Show Cause Notice dated. 15.04.2009.

2. The appellants have stated that the issue involved in this case is adjustment of the excess Service Tax paid during certain months towards the service tax liability of the subsequent months and have contended that the issue stands decided in their favour by several judgments of CESTAT including in their own case. The Ld. DR fairly conceded accordingly.

3. We find that the same issue was the subject matter in another case of the appellants which has been decided by CESTAT in their favour vide Order No. 52863 dated 10.07.2014.

4. In the light of the foregoing, the Appellants' appeal is allowed and the impugned Order-in-Appeal set aside.

Â [Dictated & Pronounced in the open Court].