333-4

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**STA No.8 of 2016 (O&M)
Date of decision : 21.08.2018**

Commissioner Central Excise Commissionerate

... Appellant

Versus

M/s Bharat Sanchar Nigam Ltd.

... Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Ish Puneet Singh, Advocate
for the appellant.

Mr. Anil Rathee, Advocate
for the respondent.

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RAJESH BINDAL, J.

The appellant in the present appeal has challenged the order dated 22.06.2015 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, arising out of Appeal No.ST/50175/2014, raising the following substantial questions of law:-

"(i) Whether the Judgment and order passed by the LD. CESTAT is proper and legal?

ii) "Whether the CESTAT was correct in holding that the Cenvat Credit is admissible on the erection of Telecom Towers treating it as the Service used for providing output Service?

iii) Can the Telecom Towers/Erection of Towers be treated as capital goods/inputs/input Service for the Cellular mobile Service Provider?

At the very outset, learned counsel for the appellant submitted that the amount involved in the present appeal is ₹29,00,643/-. As the amount involved is less than the limit prescribed in the Circular issued by the Central Board of Indirect Taxes & Customs (Judicial Cell) dated 11.07.2018, the present appeal be dismissed as not maintainable.

Ordered accordingly.

However, it is made clear that dismissal of present appeal will not be taken as upholding the order passed by the Tribunal as the legal issue raised therein is left open to be considered in an appropriate case.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

21.08.2018
Yogesh Sharma

✓

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**