



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 22.10.2021
Pronounced on : 28.10.2021

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THE HONOURABLE TMT. JUSTICE PUSHPA SATHYANARAYANA
and
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

C.M.A.No.3431 of 2012
and M.P.No.1 of 2012

M/s Bharat Sanchar Nigam Limited,
Court Road, Nagercoil-629 001

...Appellant

Vs

1. The Customs and Excise and Service Tax
Appellate Tribunal, South Regional Branch,
Chennai.

2. The Commissioner of Central Excise,
Tirunelveli

... Respondents

Prayer: This Civil Miscellaneous Appeal is filed under Section 3-G of C.E. Act read with Section 83 of Finance Act, 1994 to set aside the impugned Final Order No.1325 of 2011 dated 20.12.2011 in Appeal No.ST/380/2011 and allow this appeal.

For Petitioner	:	Mr.M.S. Velusamy
For Respondent-1	:	Tribunal
For Respondent-2	:	Mr.Gurumoorthy (Standing counsel)

JUDGMENT

MOHAMMED SHAFFIQ, J.

The short question there arises for consideration in the present Civil Miscellaneous Appeal filed by M/s.Bharat Sanchar Nigam Limited, is as to whether the show cause notice dated 15.01.2010 proposing reversal of Input Tax Credit of Rs.2,11,899/- wrongly availed by M/s.Bharat Sanchar Nigam Limited, Nagercoil in respect of input tax credit paid on security services received for cell phone towers during the period from 01.04.2005 to 31.12.2006 is barred by limitation. The input tax credit is sought to be reversed in as much as BSNL Nagercoil is not engaged in providing cellular services while BSNL Tiruchy unit is engaged in providing cell phone services. Thus, BSNL Tiruchy may be entitled to such credit but not BSNL Nagercoil.



period is erroneous and liable to be set aside. In the circumstances this Civil Miscellaneous Appeal stands allowed. Consequently, connected civil miscellaneous petitions is closed.

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Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

smn
To

1. The Customs and Excise and Service Tax
Appellate Tribunal, South Regional Branch,
Chennai.

2. The Commissioner of Central Excise,
Tirunelveli.

+1 cc to Mr.M.S. Velusamy, Advocate Sr.NO. 55957
C.M.A.No.3431 of 2012
and M.P.No.1 of 2012

BP(CO)
A.SK(06.12.2021)