



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

STA No.10 of 2016 (O&M)

Date of Decision :27.02.2025

M/s Bharti Airtel Ltd.

.....Appellant

Versus

The Commissioner, Central Excise, Chandigarh

..... Respondent

CORAM: HON'BLE MR.JUSTICE ARUN PALLI
HON'BLE MRS.JUSTICE SUDEEPTI SHARMA

Present : Mr. Sandeep Goyal, Advocate and
Mr. Rishabh Singla, Advocate for the appellant.
Mr. Sunish Bindlish, Sr. Standing Counsel with
Mr. Sourabh Goel, Sr. Standing Counsel and
Ms. Sidhi Bansal, Ms. Ridhi Bansal, Mr. Viney Kumar,
and Ms. Geetika Sharma, Advocates
for the respondent-Revenue.

ARUN PALLI, J. (Oral):

Learned counsel for the appellant submits that the matter in issue is squarely covered by the decision of the Supreme Court rendered in **Bharti Airtel Ltd. Vs. Commissioner of Central Excise, Pune 2024 (132) GSTR 404 (SC)**.

With reference to the paragraph 11.12.6 of the judgment, he submits that what has been concluded therein is that tower and pre-fabricated buildings (PFBs) are **'goods' and not immovable property**. And since these goods are used for providing mobile telecommunication services, the inescapable conclusion is that they would also qualify as **'inputs'** under Rule 2(k) for the purpose of credit benefits under the CENVAT Credit Rules, 2004. Accordingly, it is urged that the substantial questions of law (iv and viii), are required to be answered in favour of the assessee.

The factual position as indicated above is not disputed by learned counsel for the revenue. Accordingly, as always, he fairly submits that the



impugned judgment dated 03.03.2016, rendered by the Customs Excise and Service Tax Appellate Tribunal, New Delhi, be set aside and the appeal be allowed.

In the wake of the above and in terms of the statement made by learned counsel for the revenue, the appeal is allowed.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

27.02.2025

Manoj Bhutani

Whether speaking/reasoned Yes/No
Whether reportable Yes/No