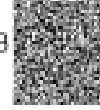


2025:PHHC:028978-DB



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

**CM-3761-CII-2025 in/and  
STA No.3 of 2021 (O&M)  
Date of Decision :27.02.2025**

**Commissioner of Central Excise & Service Tax, Delhi IV**

**.....Appellant**

**Versus**

**Indus Towers Limited**

**..... Respondent**

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

**Present : Mr. Sourabh Goel, Sr. Standing Counsel with  
Ms. Geetika Sharma, Advocate for the appellant.**

**Mr. Amrinder Singh, Advocate for the respondent.**

**ARUN PALLI, J. (Oral):**

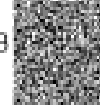
With the consent of learned counsel for the parties, the application is allowed and the main case is taken on board.

On 21.02.2025, this Court had passed the following order:-

**Learned counsel for the applicant-respondent(s) submits that the matter in issue is squarely covered by a decision rendered by the Supreme Court in Bharti Airtel Ltd. v. Commissioner of Central Excise, Pune, 2024 (132) GSTR 404 (SC). Therefore, this bunch of appeals are required to be disposed of in the same terms.**

**Faced with this, learned Senior Standing counsel appearing for the non-applicant/appellant(s) prays for a short accommodation to seek instructions. Further, he submits that, in fact, many such appeals, involving identical issues, are pending before this Court, and it would be expedient if all these appeals are taken up together so that a conclusive order could be passed in all of them. He undertakes that a list of all such cases would**

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**be furnished by him during the course of the day.**

**As prayed, adjourned to 27.02.2025.**

**Office is directed to inform the learned respective counsel of the date fixed in all other connected matters.**

**A photocopy of this order be placed on the files of the connected cases.**

Today, learned counsel for the non-applicant-appellant, as always, fairly concedes that the matter in issue is squarely covered by the decision of the Supreme Court, rendered in **Bharti Airtel Ltd. (supra)**, wherein it has been concluded that the tower and pre-fabricated buildings (PFBs) are **'goods' and not immovable property**, for the same are used for providing mobile telecommunication services. And, therefore, the inescapable conclusion is that these goods qualified as **'inputs'** under Rule 2(k) for the purpose of credit benefits under the CENVAT Credit Rules, 2004. Accordingly, he submits that the questions of law, raised in the present appeal, would have to be answered against the appellant. And as a consequence, the appeal is liable to be dismissed.

In the wake of the above and in terms of the statement made by learned counsel for the non-applicant-appellant, the appeal is dismissed.

**(ARUN PALLI)**  
**JUDGE**

**(SUDEEPTI SHARMA)**  
**JUDGE**

**27.02.2025**

*Manoj Bhutani*

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