



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

**STA No.4 of 2022 (O&M)
Date of Decision :27.02.2025**

Commissioner CGST, Gurugram

.....Appellant

Versus

Ms Bharti Infratel Ltd.

..... 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):

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 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.

During the course of hearing learned counsel for the parties have brought to our notice that several other appeals involving identical issues, are pending consideration, and, therefore, it would be expedient, if the office is directed to list all these matters so that necessary orders are passed in these appeals:-

Sr. No.	Case No.	Party
1	STA-5-2018	M/s Vodafone Mobile Services Ltd. Vs. CCC Chandigarh-I
2	STA-8-2018	M/s Vodafone Mobile Services Ltd. Vs. CCE Panchkula
3	STA-10-2018	M/s Idea Cellular Limited Vs. CCE-Chandigarh-I
4	STA-11-2018	M/s Idea Cellular Limited Vs. CCE-Chandigarh-I
5	STA-12-2018	M/s Idea Cellular Limited Vs. CCE-Chandigarh-I
6	STA-13-2018	M/s Idea Cellular Limited Vs. CCE-Rohtak
7	STA-14-2018	M/s Idea Cellular Limited Vs. CCE-Chandigarh-I



8	STA-15-2018	M/s Idea Cellular Limited Vs. CCE-Rohtak
9	STA-7-2019	CCE Chandigarh Vs. Vodafone Essar South Ltd.
10	STA-10-2019	CCE Chandigarh-I Vs. Bharti Airtel Ltd.
11	STA-13-2019	CCE Chandigarh-I Vs. Spice Communication Pvt. Ltd.
12	STA-8-2022	CCE&ST, Delhi IV Vs. M/s Indus Tower Limited
13	STA-11-2022	CCE&ST Vs. M/s Indus Tower Limited
14	STA-13-2022	CCE&ST Vs. M/s Indus Tower Limited
15	STA-17-2022	CCE Chandigarh-I Vs. M/s Vodafone Essar South Ltd

Office to list the appeals as indicated above on 02.04.2025.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

27.02.2025

Manoj Bhutani

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