



Vasudev Mehta

Issue : Whether Cenvat Credit can be taken on Towers/Shelters used in the Base Transceiver Station?

Held : Yes
Brief Facts of the Case : The facts leading to the filing of the instant appeal are stated in brief as follows. The appellant provides telecommunication service through their transmission network by deploying equipment comprising Base Transceiver Station, antennas and connector that were erected and commissioned on their behalf at different locations. At each of these, some of the equipment is mounted on 'towers' while others are placed in prefab shelters for protection from the elements. The appellant took the credit of service tax paid on various input services such as construction service, erection, commissioning & installing services, technical testing & analysis services wh.....