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- নিয়া সময়, উপন্থ প্ৰথম প্ৰথম বিষয়ে এই বিয়াল বিয়াল হৈছে। ইয়া ইয়াই উপন্থ সময়, প্ৰথম বিষয়িক সময় বিষয়ে ব আৰম্ভি বিষয়ে বিষয়ে ইয়াই প্ৰথম বিষয়ে প্ৰথম বিষয়ে হয়। ইয়াই উপন্থ সময়ে মহাজে মহাজে বিষয়ে বিষয়ে বিষয়ে বি মহাজে সময়ে মহাজে বিষয়ে হৈছে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বেজনের মহাজে বিষয়ে বিষয়ে বিষয়ে বিষয়ে মহাজে উপন্থ কেন্দ্র বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বেজনের মহাজে বিষয়ে বিষয়ে বিষয়ে বিষয়ে ব ¥, a te ser te la
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### :: ORDERIN APPEAL ::

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Vis. Fasil, Foly Wever, Fvi, i.id., Ftoi No. (301-2, GJ D.C., Sabstpur, Junegadh thereins for reterred to as the oppelianth filled following two appoils against Orders in Original (hoppinghet reformed to us "incorprised orders") mentioned against each appeal cessor by Supprintmoont Contral (38), Range 9, Division – Junagadh (hereinsfler trianed to as "propriate publicating systemity").

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1	1V2/170/EV3/2018-10	[1/90pdp/0687/08]	August	29,921
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		<u>tatsa 116, 50 H</u>	March 2017	•
ž	1 V2F 88.67832612-13	S/SupplimesT/AR-	- April - 2017 -	22.115
	1	17.002201215	.o Jure,	
L _	<u>.</u>	pated 22 6.20 <u>1</u> 8	2017	L

2. The brief facts of the ease are that periodical SOMs backs 27.7.2017 and backs 21.5.0012 were issued to the appeliant destancing recovery of carvat preprint respectively or as 26.9614 and Rs. 22,1165 available in activity for part of carvat frequencies (GTA service) under Rake 11 of Cerval Clean Rules, 2001, hereinalter referred to as 100R 2004) res inv/h Acctor 11A of the Correct Excise No. 1644 (non-instance) released to as the Acity of the excises and interest under Rule 14 of CCR. 2004, respectively and the excise and the excise had to be the Correct Excise No. 1644 (non-instance) and the Acit frequencies and the Rule 14 of CCR. 2004 respectively and the excise and the excise of periasy under rule 15 of CCR. 2004. The lower appellant desting with increase and mensed periasy respectively of 55, 20,9014 and Es. 22, 1194 under Rule 15, 2003, 2004.

3 Being aggreeze by the integroe orders the appellant preferred the present appeals reainly on the following grounds.

(i) They are allowate on tealion daily engaged in manufacture of Plinted Films and are log stored with Central Excluse and are availing Cenvar credit facility. As a part of their cus hose activity, they are blasting their precisable goods on payment of Centra Excise daily to their postentiers at their dour step iterior. FOR besis and for the cases where the goods are betwend at factory gast, or transportation changes are incurred. Wherever the transpolene are in FOR basis, the Sanaportation changes are incurred. Wherever the transpolene are in FOR basis, the Sanaportation changes are borne by there are accordingly, service tax cayable thereon, is discharged by them under Reverse Charge Neoronism.

(); Since the transactions are doin FOR basis in Mow of various decisions of the isobeliate authorities as also discritication selled by the CBEC. New Delpi, the earth -sety density but service' as prescribed under Sule 200 of the Centre. Credit Rules, 2060, and they evalued Central credit of such service tex cald. However, the Department was on the view that such transactions are not covered by the periodicition of the Centre.

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the word findul service' trungil the basesolede viete for do vory at stolewords of the Customere, and accordingly instand Shrw Couse Notices proposing fectivery of Convertendit along with inforest and in position of yeasity.

(1) In reply to SCNs, it was submitted that the troposition mode were improved and unjustified in as much as the transactions were on TCP basis and transactions were on TCP basis and transactions also of the centrication issued by the CCEC, New Standing part of Convertance's a solution as received. During the onucles of percondinineating before the sejacticating astropy. They had submitted copy of plot ments evidenting the fact that the instructions were on FOR basis. They had submitted copy of plot ments evidenting the chart that submitted by the contrast the submitted by the contrast of percondining the fact that the instructions were on FOR basis. They had submitted copy of plot ments evidenting the chart that the instruction by them are submitted by the copy of plot that transportant on charges, were included by the case of FOR basis. They had submit had be that the submitted by the copy of plots that transportant on charges, were included by the case of emplot of the close from the copy of plot of the close that the close of the close of the close from the close of the close of the close of the close from the close of the close of the close from the close of the close of the close from the close of the close of the close of the close from the close of the close of the close from the close of the close of the close from the close of the close of the close from the close of the close from the close of the close from the close of the close of the close from the close of the close of the close from the close of the close from the close of the close of the close from the close of the close of the close from the close of the clos

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(v) the evaluation of convet croth the outward transportation was known to the Separated and hence, the demands relead were parted by listifation.

(vi) The ower adjudicating subjectly has error is confirming demands of the groups Shall the operationary evidences such field along with the subdissions do not broke beyond pould that the transactions used on FIC R, besis and that the appellant has not substantisted their clean in light of the confidence restricts showing ratios end contradicts of sold is friendly and out take one COTO vide Circles detucted 5.2016 has pleified that while determining the place of stimples inclusion clears being the place of stimples of strategiet, inclusion of takes of other sold is value, payment of standard takes are take as abling relevant of states of stimples in value, payment of standard takes are take as abling relevant of states of stimples in value.

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7. If it are carefully gone through the facts of the case, the impligned order, the appear memory and executive mode by the work and vusing the versional nearing. The ease it be beuded at the present appears is as to whome, the impligned orders assed by the adjuster of a substity is carried. Logal 8 property act.

So the side shifts contended this, may are obtaining from exclusion grows on payment of Control exclusion duty to the inclusionners at their door step us, on 5 CR basis, that is ay are not obtaining freight from outers builds given being terms by them that the parentase orders (mm K/S KSF) is admitted with Access Memorande very clearly eavier approximate is admissible only in passes where the ownership of goods and risk of goods in reactions with the solar of the polarity of the solar of goods and risk of goods in reactions with the solar of the polarity of the solar of goods are appreciably of devery and bill such that solar of goods are reacted by curves of devery and bill such that so of the polarity of the solar of goods labeling right of a solar. Thus, the solar due to convert of difference is is turned important of control economic to be appreciation depends on the solar of the polarity and the solar of the solarity of the solar of the polarity and the solar of the solarity of the solarity and the solarity and the solarity of the so

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C.1. From the souve purchase order and its contraporting Certral Excise invoice for terroriver of the Sustainbours a costability to appellant. Contractified the the contract of each originate way on SUCB, basis since there is no specific reliable of goods in transitively the subscript of the appellant of the contract of each of the source set and the reliable of goods in transitively the subscript of the contract set en aired the reliable of goods. On the contract of the source set aired the reliable of the Central Excise invoice that the contract of the contract of the contract, it has open contract of the Central Excise invoice that the subscript of the contract, it has open contract of the Central Excise invoice that the contract set is not access that the contract of the contract of goods is used to the contract of the contract of

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center medit un planvare massecration 1976 se vine) prie fill \$2008 privade - fuiller: fine that the contention of the same set that show there are freight charges is also not center; since the appelant had involved musicities as previously tool which if you we inclusive of Preight, their the appellant use reprivered the confraction of most stear private measing thereby that the appellant has recovered a closert of iterative arges from payers. I rus if and that this pide of the appellance regarity not sustainable as the actionation has beproduced sufficient commencements on force to especially tild (it sale of upped had laken) plece is the destination prime (in the pwherebia of groups lend the property in the groups rememes with the experience, the derivery of the goods in the purchases at his dependent. (ii) the aptellant had sisk of booldar application class during transit is declinated point. and (w) the sale and the transfer of concerny in goods occurred at the destination piece and hence, the not proved that the diace of removel weathre post particulation control is to respress from of the considered view that the vole of got as is both detect and the ownerance of goods is transferred at the factory data of the substance which we fight on 20 of Fig. Solo of God As. Add 1953. Hence, including a basis of gale another on the length of reproved in the present. case. Accordingly, if find that in view of the facts on diote encources of the preceducase. the appelianties collieus ple for systiment of carriest creation searchd rate paid on put/std reanspertation charges workhrists been avsiled beyond bisde of reificiaria.

R2 My views are susported by the repert (sagment of the Hotbloo Acex Court in the case of Diblateon Centert 2to (reported as 2018 (2014937) 307 (30) where to be be the role as under

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- 17) "Pipul sockira" means envisorities -
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  - (c) clear by the merginequest whether directly or infinitely, in an inmercial or the manufacture of these products and clearence of the products up to the areas of removal.

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**9.2.** The appellant has contended that convet door is admissible to them on ouward standards for bill well this products as datalies by CBIC well Crouler asyst A 9.2018. If the CREC well Crouler No. 16(6/6/2016-CX, datable 8.8.2018 has carifod as uncest

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5 **General Principle** - As repaids below distinct blace of terrors that tensis the panaleters by Hample Success Success Court in the case on COE viewer industries and a 2016 (\$24) THT 27018 Court is the scelar factor of a 2016 (\$24) THT 27018 Court is reacting to see the upter interaction of a 2016 (\$24) THT 27018 Court is reacting to see the upter interaction of a 2016 (\$24) THT 27018 Court is reacting to see the upter interaction of a 2016 (\$24) THT 27018 Court is reacting to see the upter of the schedule of the schedu

163 If will thus be seen where Yes gride as which goods are exploredly sold. by the assessments offered for d'Ersent pisces of remover they each such price shall be beented to be not their value triatect. Sub-classe (b); ii) is very imperant and makes it does not a copet the promises of a consegurated agentionary offset date or premises from the exceeded goods are to be sold after their clearance from the rectory one subjacts of romoval whet is important to note is that each of the promises is reference only the menutedures also not to the placer of exclassible goods . The Macob to the aremises of the consignment report of the standard or are obviously classes. which are referable to the manufacturer. Even the excrementar likely other alege of promises" refers to ity to all transformers's place or proclassic knowners. such glate or premises is to be should to buy make excisible goods for a idce sold". These are key words of the sub-section in at place of pathrase. from where excision generalize so be sold can only be manufactored. precise of a article instruction with end of extension seems to seeme the contraction of the revenue them have worked in these weaks subscribe by the words mays been sold, which would then possibly have reference to buyers. p. 9011306.<sup>6</sup>

### 4 Exceptions:

() The balance's referred to in para 3 above voted above or pli stradener expect where the part action are a CCR of the stradent of the Order standes identical to the pregnetation are exacted CCRT. *Washedder Cover 11*, 2015 (322) E.C.T. 3PK (B.C.) and CCE of M&. *Received and stress* 2th, 2016 (319) F.L.E. 2 (3-16) (3-10) sumplifies an increase of FOA cost tasket selection as Mys. Englishing and MA, RecRit laboration are the ownership task in transmittement with the selection goods are accorded by payor on apply and and till such the polytony (selections) been extended by the Ages Court op the basis of sections of the gases.

(ii) Clearance to respect of goods by a monufacturatishe linearis who are depin in rooms of Chouler No. 395/5/2013-DX. Cated 25/2-2013 Series judgments afed above and not deal with save of prooff of goods fin those bases coregived also no departs increase of while

5 CENVAR Creditions GTM Services etc. . <u>The other issue cational op</u> So<u>the Starte Court in relation to place of removal is in pass of CCC 3</u> ST v. <u>Ultra Fredit Courters Liss, dated 1</u>,242018 in C.N. Appeal no. 1926s or 2015 on the issue of CENVA. Credit on Goods Frankport Anothy Service system for catsport of goods from the place of ten system by relative premises. The Approximation of Goods Thermatical System Revealed for http://open.com an Goods Thermatical System Revealed for http://www.court.com an Goods Thermatical System Courts and by Interspond of goods from the place of removal to buyer's one takes was replace for any sould for the relation of Input Service' under Rule 20, of the GENVAT Credit is appeared in the Approximation in the service' under Rule 20, of the GENVAT Credit is the place of removal'

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S.3 Prims the statest USEC Circular has planted that Mat Divular key 998/12/20 (4-C). I aster 20.10.2014 resolution from the esterol value of the dicular and the plause (c) of parally 1 and case 8.2 of the Circular Vo. 57/8/2007-CV , parad 25-9-2007 on theorem subtraction of aster of the original till glade of removal is required to be datent and wat severence to esterol the original till all place of removal is required to be datent and wat severence to esterol the original secure. The place of removal is to <u>be referred with</u> <u>subtraction or esterol</u> to ester with the other tion the place of removal is to <u>be referred with</u> <u>subtraction or esterol</u> to ester with the other tion the place of removal is allowable only in case of the tot of the subtraction of dataset, select signal and the place of grade of the constraint of dataset, select signal and the place of grades of the fight of Circular that the place of the place remained the owner of grads of the fight of Circular which can be place allowed both the facts and products and esterol for place the predict cases are to be center allow from the facts and products and esterol for place the predict cases are to be decided econording.

3.5 It the present case is stated stove the superant that not produced any appointants (revealed in coding that the annuality for sale of the therea goods were on the CRC bestall all be ownership, dok in transminants for sale of the therea goods were on a CRC bestall all be ownership, dok in transminants for sale of the therea goods are been edily buyer or dervery and bill such the prior derivery appoint state hereares are twith the supellant is goods are the total produced edily buyer or dervery and bill such the prior derivery appoint state hereares are twith the supellant of produced edily by any of a dervery and bill such the prior derivery appoint state hereares are twith the supellant of produced edily by any for an edil provide the same feating good and of y Bendelling and disposel the same feating good and of y Bendelling and the same is the feating good and of y Bendelling in and the same between the service tax pair on outward the same bill of the compared order confirming percend or derver, unable is the same the compared or derver of the same bill and the compared of the same deriver of the same of the same bill and the compared order confirming percend or outward the same prior binde the compared of works (Gerver repair is uppel), while the compared of the same deriver works (Gerver repair is uppel).

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4. We doy also para that the period involved is November 1998 to Univ 2001. Show degree no on in this honalf, as noted above, was espection 25 11 2001. The vectorial of the exclosure parabolic health health terms of Section 4 of the Central Eccise Act, 1944. The section vest an and to in the year 2009. Which approaches from it to effect on 1.7 2000. The logist position 2009. Which approaches the intervention of 7 2000. The logist position 2009. Which approaches the intervention of 7 2000. The logist position 2009. Which approaches the intervention of 7 2000. The logist position 2019. University selection as well as amongs provision, came up for approximation action on a Counties of Central Excise, Jaipan 0 5 Gapet Symptotic (for y - 2011, 301) EUT 273 (5:00). This Count took 26 your store shallow the provision of Section 4 which provided provide the alter does to use the assesses yourd be embled to right does those the alter does to use the assesses yourd be embled to right does the approximate.

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5 insplat as the relaxion of asservice period of Unitation is opported that trave gene through the order of the ConsplaySouth and all of the option that hat has ngaty hard that the extension period of instation extra the provide of Section 11A(1) of the Consplain Lober Action 544 receive the applicable of the given alread stances.

3 <u>However, we are all the pricing Dat, is a use like the present due ryoge</u> the legst position and interpretation of unsmartige Section <u>Approximation</u> after the strangestic ingle payling provision with all point <u>1,7,2020</u> was this flood state, it would not be appropring the level of parts by Temposite supplied.

11 In viola of obside, Labord dia multiplices valuate 10 of service tablevaluation and a construction of angeal put per earth plottaby of Processics Under Rule 18(2, p100)3, 2004

१२. 🐘 अधीरत्वन्त्रा व्यव्सा दर्ज की कई मन्द्रेप्तन कर विभावक देनरीको उर्द्रके से किसा जाना है।

12. The appeals Shull by the space of stands constant off it above to via

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ां सरको आये भी दी चाँदेन संघ लिंहे देखे
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ं को ⊲तह ही सी अवसमूर.
<u>अल्लाह</u>

5 2.

() आस मुद्ध आधूतत, कंप्यीस उद्ध धार्यका अधारका ताब क्षेत्र, असमदालाव धा अन्यः से है। इस आगुरु , केन्द्रीय अस्तृत सेव करा भवानार को आवश्वान आयेत ही है?

(২) মন্ত্ৰায়ক আয়ুনে, উন্দান বহু নাইন জন্ব স্বহন্য, লুনসেয়, আঁ আৰম্বক কাৰ্বনিৰ্দা ইন্দ্ৰ ।

लः अधीरप्रमु अन्द्रीय प्रमुख सेवा कर निर्धरण धेल । । माछरू- एरण्य भो भारवन्त्र जभिवली हेतु ।

਼ਨ ਗੁਣੇ ਉੱਤਰ

