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<u> Repedie – Roffsen – 266 (10</u>6)

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अग्वैत्व आदेश संख्या केंद्रालगांव Appent Keine ET.

KCH-EXCLS-000-APP-216-2018-19

लाही करने के सरीव add the large e H.12.2018 14.12.2018 Presidedute. Brix of some

कुमार संतोष आयुक्त (अफिस्त) रजारक कर आरंत र Passed by Shri Kumar Santosh, Cosos asioner (Appeals), Rajant

ала дау стабу с служа салост сущих может боло сущи сущи боло ставить ставить с настор с набыли сало е на САН «н -1.

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M/ # Shri Hari Loaders, VII Cer, Kukuma, Bhuj, Okt Kulch 379196 (Kulch).

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- ्रहोतील उत्तराधिकरण का सामन प्रवार प्रदेश कार्य के भीज करते। समार पुरुष इस्तार, साथ प्राप्त भीची, में साथ भीची के 1997 का विकास के साथ के स तो के बार के साथ करना की सी कार के साथ के 2000 करने प्राप्त के साथ के 2000 के साथ क 2000 के साथ के 2000 कर के साथ के साथ के साथ के साथ के साथ कर साथ के साथ कि साथ कि साथ कि साथ के साथ के साथ के साथ के साथ के साथ 2000 कर के साथ कि साथ कि साथ कि साथ के साथ के साथ के साथ के साथ के साथ 2000 कर के साथ कि साथ कि साथ के साथ क 2000 कर के साथ का साथ के साथ के साथ के साथ के साथ के साथ के साथ कि साथ के साथ के साथ के साथ के साथ के साथ के साथ • • • •

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- ste neuro final contra la company colletta a si finanza serie de la sur entre e dans ta baña da materia da mate As ved ten estas de la colletta espectatoria de serie da sur especta de la colletta entre e de la colletta da m Asi finanza el estas de la colletta espectador de la colletta de la colletta de la colletta de la colletta de l Asi finanza el estas de la colletta el colletta da colletta de la colletta de la colletta de la colletta de la c Asi finanza el colletta de la colletta da colletta de la colletta de la colletta de la colletta de la colletta Asi finanza el colletta de la colletta da colletta da colletta de la colletta de la colletta de la colletta de Asistema el colletta de la colletta da colletta da colletta de la colletta a colletta del colletta da colletta da colletta da colletta de la colletta de la colletta de la colletta de la c 11. 41.1114.04
- ালাৰ দি মাহে বিজয় হোৱা হ'ব হ'ব বিশ্বাসন হোৱা বাবে বিশ্বিত নামৰ্থকাৰ বিশ্বাস প্ৰায় কৰিব মহাহে কৰা দেশৰ প্ৰিয়া ই মাহত বিশ্বাসাৰ হৈ বছৰ মিহে মোহ হোৱাৰ প্ৰায় হৈ যে বিশ্বাস হ মাহত কৰা মাহত কৰা বিশ্বাস হায় কৰা দেশৰ বিশ্বাস হয় হয় হয় বাবে বিশ্ব হয় কৰা লৈব কাৰ্যক কৰা বিশ্ব বিশ্ব বিশ্ব 181 n resulter for the second state of the second state of the second second second states and the second second so The numerican of the second states we second states and the second states in the second states are second states . . . F
- er sens vers na ingen het Breizen, allager (besiden bygginge system) op die stelle system. 1986 of gebeurges op die stelle st 161
- 12
- · · · · নেনী বা এইজনানী হোঁ পৰি পৰা কাৰে বিভাই হোৱা হ'ব বিভাই আৰক্ষা পৰা (এইকা বিভাৱনী 1997) ভাইদিনে 5 কোৱা বিভাই হৈছে ই ইন উপৰি উপনিধ নি ভাৰ মানত আৰু বা বা এই বিভাই পৰাৰে বিভাই ক'ল মেই কয় বহিলে মাৰ্কি কেইবাৰী হৈ প্ৰিষ্ঠিত কৰা বিভাই ৰাজনা মেহ বিভাই মহাৰ প্ৰথম প্ৰিয়ি মেৰা প্ৰধ ক'লে বা এইটো বা বহুৰ পিছে বিভাই বিভাই বা বিভাই ক'লো ক'লো হয়। এই বি নি উপনি মাৰ্কি কয় মাৰ্কি সময় প্ৰিয়ি মেৰা প্ৰধ ক'লে বা এইটো বা বহুৰ পিছে বিভাই বিভাই বিভাই ক'লো ক'লো হয়। এই ক let. ener find to engine which is the term of the control of the second region of the provident of the second of the Normal African application shall be the normal topological the second of the second second second by the Second Manual ALC which 2 months for the control topological terms of the second second second second second second se a normal second a second sec a second a second a second se
- পুরী বিভয় হেনা বিভয়িন নির্মার হৈ প্রশিক্ষ হেনা ই বিভয় নির্মার হৈছে। ইয়া মেন্স আন এক এক বিভয়নে বিভয় বিভয় সির্দিষ্ঠ হেন্দ্র হৈছে এক এই বিভয় বিভয় সের প্রায় হয় লাভ সালে হৈছে। আ সংগ্রাহ দেশ বিভয় মেন্স বিভয় সম মিল পুন বিভয় মেন্স হৈছে সেয় 24 The vertice static state is a second state of the second state of
- <u>1</u>74
- নগাঁহিক প্ৰায়ান্ত্ৰ, উঠিকে, উঠিকে, উঠিকে, উঠিকে, স্থান্ত্ৰ, বিভাগন হ'ব প্ৰতি পৰা প্ৰথম কি মানি পা জিলাইন্ত্ৰ হ প্ৰথম বিভাগ হৈছে এই প্ৰায়ান্ত্ৰ সময় . • renege in the spectrum provide state yet. Anno neger i renew an option of the sector provide any because the state we well state to prove the sector we be 20 Σενδιαδιαδιαστική από του που που που το του του του δια δια διατικό του δίαται του στου δια 1 . 1 1
- ---Alei yee, begin della gine an annae uffere accusterate entrifetti fina sub, dagini sitti en su de bila elemente sinetza la la sub elemente la bina a sub in sub elemente della contrata a contrata a sub esti elemente elemente Al contrata della substanta in substanta presentare tenera manene servicetti a contrata di sub elemente element Apre se Tehn de tenera tent d'alej dat $(\overline{\mathcal{T}}_{i})$
- ৰমৰ প্ৰতিষ্ঠ আগিবন্দু হা হাছি মুহীয়ে মহা ওঁ মেটেয়ে ২০০০ পি_{মন্ত}াৰ বিষয়া হ'ব বিষয়া বিষয়া বিষয়া বিষয়া বিষয়া ব лÜТ

:: ORDER IN APPEAL ::

Vis She Flari Fonderel (Probletor She Patusha Vagaubra Bathod Visage- Let Xukota Bhuj (hera tafter reforme to as luppellant?) insveilled (seaent appeal against Order to Original No. 24/ AU/ 2016-16 dated 28 10.2015 (hanginafter refereet to as "impugned erser") caseds by the Assistant Commissioner, Service Tax Original Candhidham (incrematien referred to as lower adjudicating authority").

The prior foods of the case are brain such of records of W/s Ashacura 4 Voiday Eld. Dire , revealed that the 'Appellant' had rendered taxable services from 2009-10 to 2012-10 to M/s. Ashaputa Vololoy Jtd. Phu, and rol obtained Service. Tax registration and also finited to pay Service Tax on such services. Show Cause Notice No V (a)/ 9-487 A/ S17 AC-457 14-15 dated in 10 2014 was issued to the Appellant asking them to show names as to why Service 1 as of Rs 4 62,0627. should not be demanded and recovered from them under Section 73(1) of that Finance Act, 1994 (horeinafter referred to as Werf) along with interest under Section 75 of the Actients proposing imposuent of penalties under Section 76. Section 77, Section 78 or the Act and also recovery of late fee for non-filing of ST-Siratums under Sertion 70 of the Ave. The Show Gause Notice was adjudicated side the imported crites, which continued Service Tex demand of R3/4,62 2629. under Section (3)) of the Act along with interest under Section 75 of the Act. imposed cenally of Rs.4.62,062/ Lineer Section 78 of the Act, imposed penalty of Rs.4,57.217/ Linder Section 76 of the Act and also imposed penalty of Rs.10,000/-Section 77 of the Act and late fee of Rs.2006/ iper resum (and late of Rs.20,050/ cer return under Soction 70 of the Act for the responsive apried. $\overline{\mathcal{G}}_{n,n}^{(n)} = \sum_{i=1}^{n} \overline{\mathcal{G}}_{n,n}^{(i)} = \sum_{i=1}^{n} \overline{\mathcal{$

3 Being aggrieved with the imagined order, the Appellant has preferred present appeal on the following grounds.

(i) The appellant was not served any notice for personal hearing as mentioned in the impugned order when in violation of natural justice.

(ii) The lower adjusticating authority has not excussed the arrivries carried out by the Appellant and tion, the said activities inverse devered under taxable services of "Manpower Recruirment & Supply Agency" that there is no emensal to classify the service under any calegory of taxable service and outoghtly conceived and alkoged and appellant has provided under category of "Manpower Recruitment & Supply Agency" and it Supply of Tangible Genes' that intergrate order discartice the allogation of emission of services under the taxable category of "Manpower Recruitment Supply of Tangible Genes' that intergrate order discartice the allogation of emission of services under the taxable category of "Manpower Recruitment activities" and confirmed to element under "Manpower Recruitment and Supply of Tangible Genes' and confirmed to element under "Manpower Recruitment and Supply Agency'

Annal Har Verber Caller and

(iii) the activities undertaken by them are not covariat under the calegory of Mandowar Roophilment of Supply Agency (Scholod', as they had never recruited of supply dramy mandower to the service recibient and they dad only undertaken the assigned work rotated to construction. Josding, unloading, recails and supply of tractors, readers, COB. They haven supplied manpower for they were under the construction of the service root numpower for they were under the construction of the service to be work dong. JOB used and vehicles supplied. They provided following services to Mis. Ashabura Voldisy, Ltd. ea reflected in their work onters and supplied.

(a) Cooding and unleading of meterials within the factory premises of V/s. AVE

(b) Supply of vehicles and equipments.

(c) Repair works.

...

(a) Activities/ process in relation to manufacture of evolvable generation

(iv) Appt lant has provided convices for internal shifting of finlahed goods within 'solory area with the field of isbours and using Thicks monod by them; that though there is no propose in the shrw named nation of in the incognod index crossing the polyion classifiable under totable category of "Catego Handing Categories" under Section 55 (23) of the Act, appellant submitted that their activity is alon not noot quade for the solution under this category as goods are not transported cuts de the factory area estimation of investing transportation of goods and hence goods are not be and to be Catego' Appellant cut to decision of Han'ts's CESTAT in the case of XI's. Mudi Construction Correported as 2003(12) STR 34 (14-Katkata), W/s. Surpriser Kumar recented as 2010(20) STR 68 (Tri Cel), they Shifting of material and covered under any of the totable services as notified during the material period.

(v) As regards supply of vehicles and equipments by the appellant to the eervice recipient, appellant submitted that impagned order has confirmed the commod under subject category of services of "Mancower Recruitment Agency"; that as cerifiethation of "Supply of Tangible Goods" under Section 65 (15)(zzzz); read with M.F., D.R. etter D.C.F. Ac. 304/1/2008 The dated 29.2.2008, the taxable services must have (i) a supply, (i) such supply must be of tangible goods , (ii) if should not result in consuge/newsignment of right of possession and of effective common over the services of tangible goods to the esseetuse, at the expense of the lessor over the services of tangible goods. The langible goods to the esseetuse, at the expense of the lessor over the services of tangible goods to the esseetuse.

(vi) Appellent had carried out repair works involving of supply of malerials, which is not supply of manpower and also the value of materials supplied required to be deducted from the iolal value.

(vii) Appellant has undertaken works assigned to memoryhough appelant's

Pege 4 of 15

own employees/ fired labour and not as a labour comparation service. eXipant is central excise assessee and activities carted out in the prest set and non-notfin, with those goods on which control excise duay has been paid and may be covered under job work. That OBEC C realish No.190/9/2018–31 detail to 12 2015 can be in ade applicable in their case too as part which service provided by them are not manipower eucly services.

(viii) Extended behad of mitation is not provable in this case as more straisation to give correct information is not suppression of lacts valess it is deliberate to evade payment or tax. There could be various reasons for neuropsymptot of service text such as, the evadessee is under bohalice belief that they are not required to pay the service text either relying upon the decision of various cours of scale. Therefore, larger period of licelation was likegely invoked against the Appellant.

fixing the Service Tax is treated as paysible, the consideration is in be treated, as inclusive of Service Tax payable and our tax heref : should be granted.

(x) I is settled coeldon of law that for imposing penalty under Section 78 of the Actilexistence of suppression of a is required to be proved by the Dopul which is ubsert in the present case. There was no intention to evade tex by them. Hence no penalty was imposable upon them and relied upon the case laws of Taminadu. Hubbing Board reported as 1984(74) ELT 9, Town Hall Committee, Wyspre City Corporation reported as 2011(24)6TR 172 (Katuland others

(xi) The Acce ant was not required to pay any Service Tax hence they had not files any ST-5 returns, and hence no file can be imposed on them under Section 70 of the Act.

(c) The provisions of Section 30 of the Activit apply in the present case. The levy of penalty is isopheticnery and if the Official is satisfied that there is a reasonable cause, the penalty can be waived. The confusion prevalent in the Service Tax law, being a new and emerging, aw, here to be held as a reasonable nause that prevented the Appellant from making payment of Service Tax on the impugned transactions.

3. Personal Heating in the matter was attended by Smi R.C. Plasad, Consultant on pobalition the Appelant and reitorated the grounds of space, and made writter automassions stating that the appelant has not been served any SCN or even impligrob order and they extric to know the order only so the time of officers coming for recovery of demand commed. that he area clarined that no investigation nee been made at their end, that the SCN or order oces not have any evidence of any service being provided on have been provided by them, that the order does not specify which service hes been provided by them but calls of 2 services webcut quantitying the detained under each service. That the activities provides webcut quantitying the detained under each service. That the activities provides webcut quantitying the detained under each service. That the activities undertaken by them are discussed to the witten submissions: that none of those activities are covered under Marpuver or even equally of Tangible Goods service as no goods have been supplied to service recigion for their use, that OIA NG, ACH-EXUUS-000-APF-138-2018-19 dated 26.9.2018 of Commissioner (Appear), Rajkol has also bed that the activities are not covered under Vancowar Supply; then what is not sileged in SCN of which service has not been envirod by the impligned order cannot be reveated incoded by OIA as has been cerided by the I only a Supreme could in the case of Mis. Toyo Engineering India Edine SCN.

4.1 In writion submission, Appellant submitted that the show cause holice, does not propose to class ly the service under any sategory of taxable service and conceived that the appellant hap previous taxable services under selving of "Manpower Reprutment or Supray Agency" that taxable value was shown to be taken from Forts 20AS/Profit & Loss Account, without verilying as to whell en eache value of alleged polivity was received towards providing of imarpower supply or otherwise; that the order is bed in lew as there is no proposal in the show cause notice to classify the taxable service under which the aervice tax is being demanded; that the lower articulating a strongly without verifying the details of the work, heat considered entire and into the income attributable. To 14.8 of the Appublication manual results by Central Bears of Exception In say their the order's non-terom aative.

4 Z Appellant roiterated the submissions made in weapest memorandum and further submitted that no website or courpment was given on results at the sppellar), hed used its own vehicle to shift goods from and diage to other place. and that its on some oncasions, that eache means was for shifting of goues (runone class to another, that there is no such evidence on renard in suggest that any vehicle and equipment was given on rate per noon, that even it payment made an the rate per bour, it is an agreencer? for payment for shifting of materials or goode and on this type of cayment method with not a ter the nature of services, that if such interpretation is a owed then all the cap operators, who phyrige on perkilori eter pasis, wit have to be classified under supply of targible goods sarvide. that to cleasify a service, the activities in us, full a rider the definition of that scryptand not the made and nature of payments, that from the otples of the Bills/ Invuices and work proofs it can be seen that the activities can be summarized as (i) Water transfer Urbugh tankers (ii) Spraying of water on road (iii) Waste water transfer (v) work of bore operator, through (abouts)s: that non-alot the work (elses)

to 'Supply of manpower or 'Supply of tangible good.

4.2 Appellant submitted that department connor mayel beyond scope of Show backst pot on by mentioning such facts, which were dever part of the show backst nation and reflect your like Hungle Supreme Court's decision in the case of *Vis.* Tuyo Engineering India Ltd reported as 2009 (201) F1. T. 510 (S.C.)

A2 Appeliant also submitted that the service fox facility is also incorrectly calculated as basic exernation limit of Rs 10 ace is not considered for the voen 2008-10 and 2010-11; that therefore indiscribe tax is payable for F.Y. 2009-10 and is would be Ris 1,35 2420. for FY 2010-14 as against proposed service tax cernand of Rs.2,41 243(-).

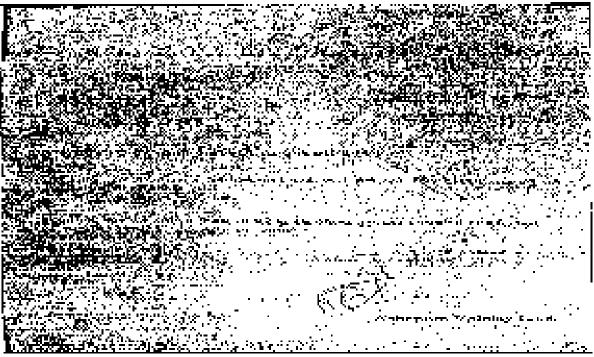
Findinge:-

5. It have carefully gone strongh the facts of the case, the impligned order, written as well as prail submissions made by the Apachant. The issue to be decided in the present epocet are:-

(i) whether the services readeled by the Appelant are latic to Service Tax or not.
 (i) whether the services are covered under the category of "Manpower Representation Scopity Agency Service" or not.

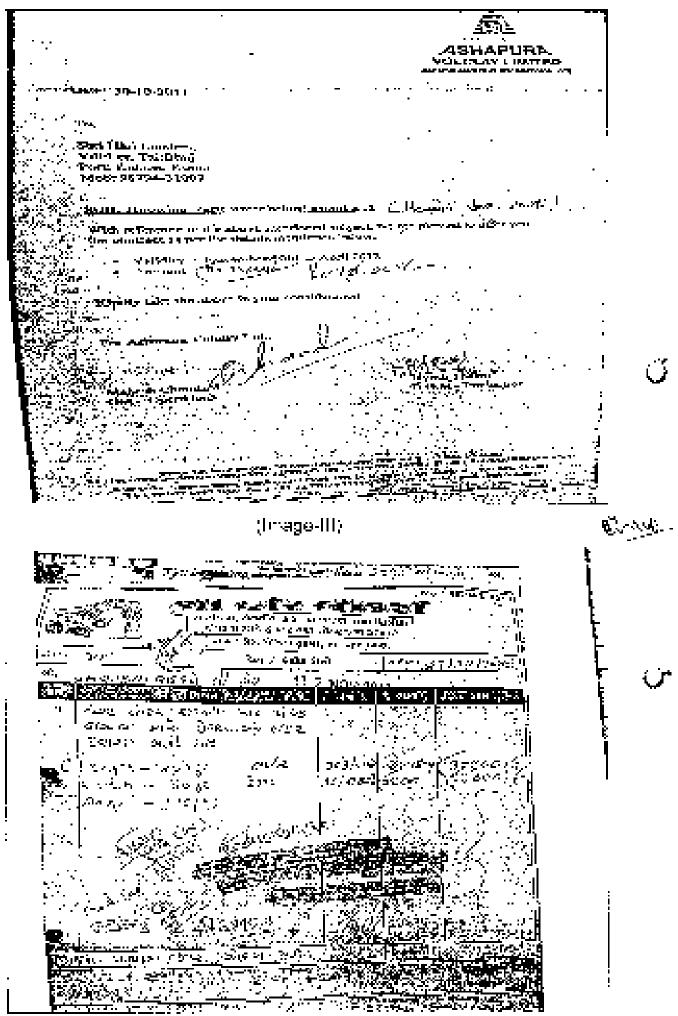
6 This it at the Appellant has in most of the case cannod number work of () emptying waster water from Pono and other laceus and its subsequent transfer. Unrewing and screwing, lat road or other classes by using larke s and (ii) We/K refating to bore operations through labours. Oncy of sample contract and invoxes (Image I to Image IV) are as uncertained.

(Image I)

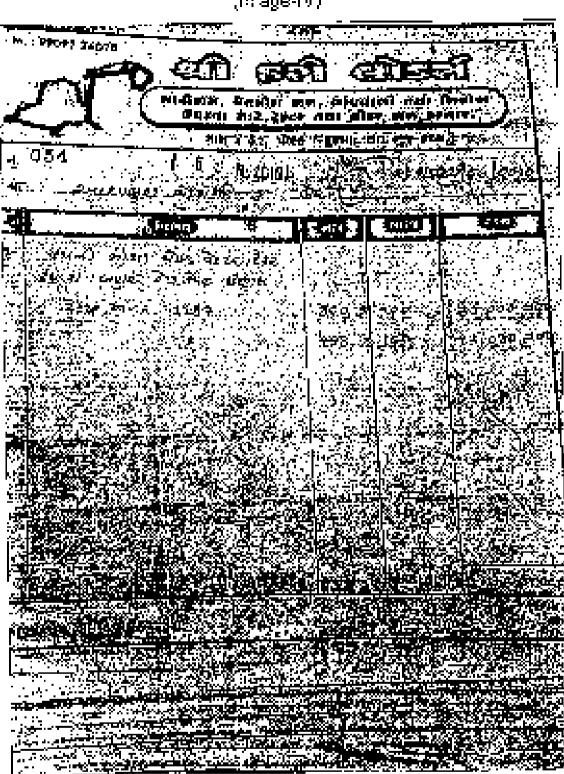


Pege X .. In

(Image :I)



Fage 0 of 15



(Image-IV)

- Set

The Appellant used websites and equipments at the work site of service. ե 1 reciplent along with explicited manpower. The payment's were received at pro-fixed rate for the work done on 'por risy basis and vehicles/cqu'processivere used (th carrying out specific task like abiling of material/waster waste water etc. On guing torough the impagred order I find that the lower adjudicating authority has confirmed Service Tax demand under laxable service category of "Manpower Requirment or Supply Agency Service" without discussing the activities.

Pres 5 of 13

undertaken by the sopellant. It is Appellante contention that they never supplied any manpower to M/s. Ashabura Volday Ltd, service recipient, but had undertaken. the specific works the spraying of water, waste water titing etc. and hence, to me, wore of the work relates to "Supply of merpower" or "Supply of tangible good" as such. It is appellance contention that the works were carried out by mem by using equip trants of the Appellant and using their staff.

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B2I would live to reproduced the definition of 'Manpewer Recruitment or Supply Agendying venturde: Section 35(53) of the Ast, which reads as under th

* manpawor requirement or supply agency means any person encaded in croviding any service directly or indirectly in any manner for recruitment or supply of manpower, femporarily of otherwise, to any other meson."

The term taxable service' has been defined under Socion 66(106)(K). U.S. ilid, es undere

Tany solate provided of to be provided to any period, by a manpaker recourtaant or supply againty in relation to the recruitment or supply of manpower leatestails is offer size, in new manner"

5.4 The left i supply of transport has soon defined under Rue 2(1)(g) of the Service Lax Rules, 1994 as under

'supply of manyower' *names* supply of manpower, temporarily un otherwise, to another person to work under his superintendence or costrol*.

3.5 1.79M 00.30 order passed by and Hnn his CES, AT in the case of Gardshi Duth reported as 2017(4) GSTL 323 (7m, Det.), wherein it has been hold that semand of Sorvice Texturber (Marpower Recruitment or Supply Agency Service) is not sustainable in absence of evidence of supply of manpower with density of pumber and nature of mancower, duration and other conditionalties for each supply. Taisuitely on an order passed by the Hon'ble CESTAT in the case of K. Damadara Roody raported as 2010 (19) STR 593 (Tri Dang), wherein it has Leen 1812 38 L 16-5-7

> "6. We have heard poll: sizes. We find that the space and had can ed out the echanges of logging of cement caps into wagans, seriace cleaning, stensing wagon door maning/sitising watcup depring etc., for Mrs. India Camerus Lio., supry the material period. We find that the appeliants were comparisated by the various certs of work at soparate rates press for our densite contract. The spectra da di c'i co, auto y mar pover calorgang formes, appunto revided en maritay basis of manifour Lasie. The appellants carried not the work as a Convector employeng its own labour. Such an adjuity is not classifiable as <u>tmenocwer: ecr</u>uithierk of supply agengy

(Emphasis supplied)

Fa-) 10 cf 15

S.S. Hutther rely on an order passed by the Horible CESTAT in the case of W/s. Divya Enterclass reported as 2010(12) STR 570 (Tri-Rang), whereas it has been held as under.-

> 19. On a canalid consideration of the above reproduced letter and facts from the efficiences between the line that the contract which has been given to the appellants is for the execution of the work of feeding, unreading, bagging stacking destacking etc. In the entire reports we find that there is no whisper of supply hendower to the said M/s theprine work of the second reproduced the services in both these appeals. As part the second from the reproduced instructs and the involves issues by the appollant that the reproduced the contract was an modulated of work as uncorrected by the appellant (in the reproduced the contract was an modulated that the Hendrike Supreme Court in the case of deport Phy Technics up to CCL. Publice (supreme Court in the last late down the rational field is a coder to

> <u>There (a) follog any divide metageven ling a</u> document ha<u>p to be read as a whole. The proportion of the object with whole the parties therefore entered into a contract oright to be escenie real only from the terms and conditions thereof. Names the non-analitation of the document her any particular activity undertaken by the parties to the contract would be decisive.</u>

<u>An identical way was taken by Fonield Supreme Court in the case of Arabi of </u><u>ANN, Kong Elevators (India) (nd Tsupra) and INC/ y. Makingka and Makingka</u> [supray in a similar issue. The ratio of all the three udgments of the Fonible Supreme Count is that the tenor of syneethers, between the partice has to be uncerded and manoreted on the pastis that the said syneether ineffected the ofer and orders and interpreted on the pasties. The early supples to spoke to the content particle interpreted and manoreted on the pasties. The early supples to spoke to the content particle interpreted and manoreted on the parties. The early spokes to the content particle interpreter and the content particle interpreter and the particle into an early indicates the account of a luma-size work. In our opinion this tume sum work would not tall under the basepary of providing of service of supply of manpowe tomocranity or otherwise enterpretery or induced of supply of manpower tomocranity or otherwise enterpretary or induced of supply of the particle of supply of the particle of service of supply of manpower tomocranity or otherwise enterpretary or induced of supply of the particle of supply of the particle of supply of the particle of supply of the pretary of induced of supply of the particle of the particle of supply o

(Emphasia aupplia)

E 7 I also rely on the clarification, issued by the Board vide Circular No. 190/9/2015 B.T. dated 15-12/2015 issued from F. No. 354/153/2014-1RU, whereining carified as unders.

12 the matter has been examined. The nature of manpower supply service is dure distinct from the service of jub work. The essential gharao(s)(s)(a)(b) <u>of</u> warpower supply service are that the supplier non-demonstrative which is as the pisplegit and ten) optimizing optimized by the service reaction of the service reaction is demonstrated of the service reaction of the service reaction is extend and queling of contract because a because account and y tests with the service reaction of service manpower normally tests with the service reaction of the rate, is other that the service reaction of the service rate with the service reaction of the service rate with the service reaction of the service reaction of the service rate of the service rate of the service reaction of the service rate of the service of the service rate of the service of the service rate of the service rate of the service of the service rate of the service o

(Emplicate supplied)

Rengel.

9.8 By respectivity following the acove case laws and Reard's Circular 1 helps that the services rendered by the Appellant to Mis Asheours, Volday Ltd are not povered under the category of Mancower Recruitment or Supply Apency'.

 In view of above is not that the impugned order continuing the demand by classifying the services under Mempower Redruitment on Supply Agency is not Page trior to context, egal and crocer, once, the domand of service tax has not sustained comand of interest and reposition of penalty vide the impugned order cannot survive and are required to be set askie.

Cherckore, set so de the impligned order and slow the appeal.

९ — — अमीलकली रजारा इसी की गई अमील का किंप्रदारा उपसंबल सरीके सार्किक। जाता है I

<u>ي</u>.

The appeal filed by the Appellant is disposed of as above.

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अर्थे अर्थित्व के स्ट्रांस । कुमार संतोष। आयुक्त (अमीव्स)

By Regd. Post A.J. To

M& Shi larif cacers.	मेहर्स थी हरी जोड़से
 (Proprietor Shri Patubila Vagnoons) Rathod) 	(प्रालहरर - भाषतुग याधुमा राजाः)
Velage-Let	गोंच - लेग - बुझलना
Kakima Dhuj	¥,a

<u>Copy for</u> *) The Chief Commissions: CGST & Central Excess Abredadad Zone, Ahmedadad for his kind information.

 The Commissioner, CCST & Central Excise, Kutch Commissionerate, Good/Oham for recessory action please

- 21 The Assistant Commissioner, CGST & Central Excise Division, Bruilter further necessary action.
- Ar Guard File