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	νιδία] το Παρτο γ ⊒ναγοβά και τη 12,52,297.9	का के करने की सामीखा? Date of issuel	211.472, 241 9
_	्रियः । २०२४ - २०४ अस्ट्रिय (अस्टियन), राजनीय हर अक्टरेस्ट स्ट्रांटील २०१४ व्यक्तिया स्ट्रांटीय स्ट्रांडीय	-	
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	્મ પ્રાપ્ય કે આવે છે. મેં આવિત્રા કેટરા આવે (મિન્દ્રસ્થિત પ્રાપ્ય સમય માટે આવેલા સામુજ સ્ટાટક કેટરા પ્રાપ્ય કેટરા સમયમના પ્રાપ્ય કે માટે કેટરા સુધાર	ellen and some sound of president	viet ac ablig he he
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ш	 Statistical and the second statistical st	ह्याचे (इस्तान पुरुषात अक्तु (अवन्तु) नीवनामसी, अ (भेदर) जाना आजुल (उनसे ये क्या से क्या एक इस्तोव (भेदर) जान्द्र के (उनसे से शुरुष २) की क्या हुआत (से से से प्रायम की किया पुरुष (के क्या हुआत) (से से से से से से क्या हुआ के क्या कि सि है (से मान (से से के से मान्स्त से के क्या के 2007) के जाना के (से से के से मान्स्त से के क्या के 2007) के जुनस	알려 사가에 (AUE) (USA) (* 2007) 이 사람이 (* 2017) 비행이 이사가 하는 사람이 (* 2017)
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- 22.

प्रकृतिक स्वतित की हा प्रतिन स्वत प्रकार कर के दिये हो हो है कि देवर का स्वतः स्वतः है कि उसकी उसके स्वतंत्र भी कि कि एत का अर्हर के स्वतंत्र स्वतंत्र के उसके के प्रति के भारत उसके स्वतंत्र के स्वतंत्र के स्वतंत्र भारत स्वतंत्र के उसके के प्रति के प् तिनेती के प्रति को की मालिए प्रतुष्ठ के के प्रति के भारत उसके के प्रति के तो की कि देवर प्रति के प्रति क प्रति के प्रत प्रति के प्र प्रति के प्रति प्रति के प्रति के प्रति कि कि प्रति के प प्रति के प्र ति के प्रति के प्रत के प्रति क प्रति के के प्रति के प्रता के के प्रति क

- स्पर्धिक के भेग में काम में उसके कि प्रतिक शुका की बनाइसी में प्राप्ती के हैं। इसी बेहर एक्स एक राज करने भी अभित्या के प्राप्त के भी दें प्राप्त के दिए इसी बेहर एक्स एक राज करने भी अभित्या के प्राप्त के भी दिए के दिस के दिस में भी भी अभिनेत करने के लोग के स्वरिति इसी के में स्वर्थ 1000 में के दूसरी कि जिस दिस के लिए के स्वर्थ के दिस के दिस में भी भी अभिनेत के स्वर्थ के साम मिल में स्वर्थ के स्वर्थ के स्वर्थ के स्वर्थ के दूसर की स्वर्थ के स्वर्थ के स्वर्थ के साम के स्वर्थ के स्वर्थ के मिल में स्वर्थ के स्वर्थ के स्वर्थ के स्वर्थ के स्वर्थ के साम स्वर्थ के स्वर्थ के साम के स्वर्थ के साम स्वर्थ के साम स्वर्थ में मुल्लेक रिकार सिर्व के सिर्व अपने के स्वर्थ के साम स्वर्थ के साम स्वर्थ के साम के स्वर्थ के साम साम साम साम -91
- previous theorem is small for the first of the state of \mathcal{L}_{i}
- 22.2
- ्रों के प्रति के स्वाप्त के स्वाप्त हुई विद्वार अभी देव स्वाप्त के प्रति के प्रति के प्रति के भारत के साथ समाप ति के सिर्माटन करने की विविध के सिर्माटन के सिर्माटन के सिर्माटन के प्रति के स्वाप्त के सिर्माटन के सिर्माटन के ति कि सिर्माटन के सिर्माटन क सिर्माटन के सिर्माटन के सिर्माटन के महाराज्य के सिर्माटन सिर्माटन के सिर्माटन 11
- ्य अगामान सार्वचारे के आंभ्यू हैं के को देने के दिन को के निर्माण करने के स्वयंत्र के कि कि कि साथ कर कि का जन्मतर www.ubbarg.com, fille कर दिन जन्मतर www.ubbarg.com, fille कर दिन Sector whereaster deviated and livest provement and the birth of the sector of the birth According the appendix and the fill a sector of a work of the sector of the sec : . I

:: ORCEN IN APPEAL .:

We Weissen Stoch Lid., Survey No. 660/662, Weispun City, Veise nadi, Tal. Anjet (Knitch) (hetelination role red to as loope(ant) filed present appeal against Order-th-Original No. 8 & 10/OC/Anjer-Rhaphau/2017-18, phea, 29/1/2017 (hetelination environment to as "impligned order") passed by the Deputy Commissione/, CGST, Diversit, Anjer-Rhaphau (hereination, effected to los, the adjudicating subscry)]

2. The billet tacks of this appeal are that the opperant was issued SGN No. 203/Content/104 companding service fax of Rs. 1.67 23.1204 km (leiperiod from Visy 2008 to March 2013 singing that Brey taxt provided vervice of taxoply of language goods) but not paid service fax on the sold service. We shows a confirmed with Code) in Origins. No: RAU-FXCUS 000-COM-t3-14-15, parked 21.8.2019. Supported to this the appellant was taken two period valid entering not day of 2017 company service fax of Rs. 16.32.2067 and (0.7 2015 and detering 10.2017 company service fax of Rs. 16.32.2067 and Rs. 16.777404 respectively under Section 72(3) of the Riber ta Ard. 1094 (nonside/for referred to as the April Section 72(3) of the Riber ta Ard. 1094 (nonside/for referred to as the April 2015 to there. 2017 respectively. The period April 2013 to Variation of period y under Section 78 of the April Section 75 of the order for the period April 2015 to the 2017 respectively. The imposition of period April 2013 to Variation of period y under Section 78 of the April Section 76 of the order contraned between of service fax aggregating to Rs. 35.00,040/- along with information period and y of Rs. 3.60,954/- under Section 76 of the April

5 Boing aggricybol by the implighed order, the appearant preferred the present appeal. Recently, on the grounds that Section 65(10\$)(zzzz), of the Act and (ish Research Unit, New Delhi's 5.0, 7.No. 534/1/2005-TRU Hatte 28.2.2008. state that any service in relation to skepty of tangutus goods without reconsidering right of possession and effective control is rable to service tax that supply of tangible goods for use which is leviable to VAT/Sales use as idealined which of goods is not covered upder the scope of the service; that whether a transaction (molves transfer of possession and control is to be becaud based on the techs & nonditions of the contract between parties and interaction regist. that cases on verse agreen end, the appellant transformed the right of possession. and effective commulation Dieser Generating Sets to the Lossophies is avident. From Disuse VI of the excellent where n is was specifically provided the the Lessess were required to open as the maintenance and oppraving costs of the said equations of the lease that all the expension included in order to his main the equipment in all operating and functional state are not red. by the Perseee and as spok as the Lease Agreement comes into offer, the sepailant is set responsible for the working and maintenance of the CG sids and therefore the trateaceus in question do not satisfy the defit from of taxable

appring Set 9

service undua Social 66(106)(Lsag) of the star feet the END sets used supplied. to the issues for a kinger period of two wheth telestes the hundrigh of parties with mapeet to descession and control is a the Lessons which responsible for octerning approvals linenses permissions if any required to generating signal for the Lesson was control & pray sites convicting the LKS sets to inc. Lessense abay the expeller (refer) on postimizing in the case of 5 vertices Aviation Limited reported as 2012 (18) 5 (\approx 556 or \pm 2011) (20) St H 522 and periods in the case of Aggeropi Brothers reported as A.R. 1999 GC 28361 method appellant. healnet suppressed any four from the document and healeyon filed off consistent tudin for this light subtrassion of Substance has thely and meaning thet coverd. identicies was not a seased leade stat. 'a ecode long many of remitted mare failure to declare does a classic purcher (60%) suppression, there must be some positive and from the side of the spreashed by this wildle is pyrasident that no censity issues apposed on fire upper up in they have acted by taring et efformeet and thorp was no malatidal litter tion for real dealesing the facility the dependent. and therefore, provisions of Sector, 73, 57 % Action from De Clauked, Solwhenever domand is not sustainable, the imposition of benauty particular sugramed and has to be get as only that the soundary reliad on perisions in radcase of Follows Oben fosts Private Cented reported as 2008 (1981 ELC 207 (SC), Anaro: Niesi Kawa Co. Eld. reported se 2005 (128) EUT 649 (SO), 1977 Millista reputted as 3286 (76) EL (7.32 (SC), Conlatio Recording U.S., eputieu es 2004, (172) EL 1933 (Alle and H. Gura Instrument reported as 1936 (104) ELT 2 (All .) that cenetry is not imprisable bit a sources where the Show Causa Motion process. is fill by indistrop as he alim the cases of Torrscok industries up, recorded as 1999 (198) EL 1982 Faranji Sandhi Ergy Reputed as 1999 (11) RFT 395. even Scalas Ch. consided us 1996 (21; mL) 375 and Morris for I desprises reparted as 1598 (26) KL! (38).

A Resonal rearing was fixed to 25.10.2018, 0.11.2078 3.1.2019 and 29.1.2010, however netter superant pointany currentees representative of the appoilant segres ed for personal positing or only er four dates. President Terrorees related an maximum or the basis of everythic represents of view or Sectors 20.101 or the Cartos 20.101 or the Cartos

FINDINGS: -

5. Next concluding one locally the restrict of the case the induced CRST Append Westorenous and a diminishes once by Stelsope end The sale to be doolded is wrether in the facts are doolded by the present case. (Clesel Cappusing Bers' given on lesses a construction be crutilled texeble approach

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2 COR<u>DAR IN A</u>PPEAL ::

Vis Welson Stock Jul Survey No 660/062 Welspun City Velsemedi, Tal Anjar (Koron) (hereinator role red to as "oppelant: filo: present annoal against Order-to-Original No. 8 & 10/30/Anjar-Bineshar/2017-18 (lamb) 29/11/2017 (hereinator role red to as "impligned order") present by the Dopuly Commenionar, ORST Division, Anjar-Phaotaic (hereineftar roleined to as the und)-diceting pulso, tyle.

2. The brief balls of this appeal are that the schollant was issued SCN No 2004/Commu22012 Generating service tax of Rail 1,87.60 (20/ 10/ the behod from Max, 2005 to March, 2013 alleys a that they have provided service of forpply of tanglelo goods but not take and service reacion in a sed service, which was not bried does Otherwar-Organal. Nail RAU EXCLE-000-COM-15-14-15 idaled 21.8.2014. Subsequencies the appealant was estude two periodical semand notices dated total 20:0 and dated 19.10.2017 demanding service tax of Rail 16.93,205/ land Ray 16.77,300/- respectively under Bordian 73(1) of the ministree Act, 1994 (berd and/or referred to be the Act) Score with interest under Section 75 of the Act and/or industrial to be hally under Section (3 of the Act, for the period April, 2013 to March, 2014 and April, 2015 to subs 2017 respectively. The moughed and/or confirmed demand of service tax aggregating to Ray 35,09,545/ is ong with the rest and moused period of service tax aggregating to Ray 35,09,545/ is ong with that est and moused period of Kal 3,50,264/, under Section 76 of the Act.

deng agglieved by the knoughed order, the appedant pupdured the 3 present appear, interese, or the grounds that Section 35(105)(2772)) of the Act ax Research Chill New Deni's D.O. F.No. 034/1/0008-TR., parcel SD: 28.2 2008, state that any serving in relation to supply of tatgible goods without transforming right of possession and effective control is liable, unservice may fragacopty of tangible guods for also which is faviable to VAT/Sales i axies (deemed) sale) of goods is not dovered under the scope of the service itrationether of a subsection involves transition of possession and control is to be decided based on the territe & conditions of the compact holivition parties and other material facts. loss passes on iterate agreement, the appellant transiened the right of passess of and officeive operation of the Diesel Generating Sets to the Lessees as is evident. from Classe MI of the agreement where hill was specifically provided that the Lesseese were required to open all the maintenence and operating costs of the said againment during the term of ind Coase labst all the expenses is correction arder to the state the equipment in an operating and runstional state are incurred. Cyline Lessees and as soon as the Lease Agreement portos into office, the appelled 1s not responsible for the working and maintenance of the DC sets and the effore title stansactions in quastion so that satisfy the definition of recepte



Contraction versions Official and

n assifuble lunder the taxable catagory of 15 Juppy of tangible groats services" as detailed intras Section 65 (105) (2222) of the Filterist Act, 1964 or row.

Bin in also find that the above of evy of service lax under the service is d'arfited. Under CREC's inter CICRE No. 004/1/2008 MRU bated 29-02-2009 which evols as under

4.4 Supply of origins, goods for Low.

• 4 (Transfer of the fight to use any goods is textage to serve to: / VAT as there ed selve of gaptis (Aniale 355 (29A)(2) of the Constitution of India) (As<u>tage</u>) of agent is use mychies (remater of both possession end control of the goods to the user or the poons.

4.4.2 Excessions, where loaders ound horks, covers uniform comprision comparent, crames, etc. offenore construction vesses and partypes you-struction vessels for and barge flowess right and right when <u>moduleries are supplied for and some to bright with</u> of possession and effective control. <u>Tempsoners of electricity engineers in use the</u> <u>mode whether giving legal right of powession</u> and effective cont<u>ion woil</u> there is also an anio of giving legal right of powession.

1.1.2 Fragment is to tary service law on such workers provided in relation is subsity of langible goods including machinery, earlynamic and application for task with no taget right of powerskin or effective control. Supply of tangible goods for our and levelshie to VAT 7 sales for as doomed sale of goods, is not contained under the source or the proposed service. <u>Minister's represented and in the source of our proposed</u> service. <u>Minister's represented and in the source of proposed</u> service. <u>Minister's represented and in the opposed of the proposed</u> is a coefficient of goods. Is not advanted under the source of the proposed service. <u>Minister's represented and the opposed based on the trans of the</u> <u>contain on opposite material taxes</u>. This could be accordingly from the service.

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- (5) Upon V/CPOI phyling the lease rentate horiby reserved and observing and performing the conditions and obviously beases and ornibilitied. WOPOL shall deletty non-preceivity bossess and onlog the one of one and equipmont horizon lay leased outing the period of lease standor any distributions of any intertuption by V/SL or only promon optiming bridge of in thist for this, provided that is base of any present of any of the custificate and optimizing prime by present of any of the custificate and optimizing the optimized and performed by A/CHGL, <u>WSL and optimized</u> the set equipment with the projection to their hypit to recover all among of your and optimized by A/CHGL, <u>WSL and provide</u> the set equipment with the projection to their hypit to recover all among of your and optimized for breach of such conditions of polyanate.
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- (7) <u>Mar</u>, shell v<u>gi ukko any nahr, tit</u>e or inter<u>est in the snip</u> <u>souipment and vi</u>ll have only <u>right to two the said</u> south te<u>rit</u> under these advantant and southillous where atternies dominances.
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