

ORDERS-IN-APPEAL

M/s. DCRF Kera. Spedairy Catalyst Pvt. Ltd., Plot No. 3, Block - F, Sector 12N, Adani Port and SEZ, Tal Mundra, Kutch - 373471, an SEZ unit (hereinafter referred to as 'Appellant') filed these two appeals against Order-in-Original No. 05/AC/RB/Mundra/2018-19 dated 27.4.2018 (hereinafter referred to as 'the impugned order-1') and Order-in-Original No. 16/2018-19 dated 1.5.2018 (hereinafter referred to as 'the impugned order-2') collectively referred to as the Impugned orders, passed by the Assistant Commissioner, CGST and Central Excise, Division-Mundra, Kutch (hereinafter referred to as 'the Lower Adjudicating Authority')

Order-in-Original No. / date	Period involved	Amount of claim Rs.	Refund Rejected Rs.
05/AC/RB/Mundra/2018-19 dated 27.4.2018	January-2017 to March-2017	35,68,927/-	7,41,730/-
16/2018-19 dated 1.5.2018	April-2017 to June-2017	31,46,219/-	4,94,765/-

2. The brief facts of case that the Appellant, situated in Mundra SEZ & holding Service Tax Registration No. AADC0308BKSD001 filed refund claims as above, which were decided vide the Impugned orders, but partially rejected in terms of Notification No. 12/2013-ST dated 1.7.2013 (hereinafter referred to as 'the said Notification') read with Section 11B of the Central Excise Act, 1944 (hereinafter referred to as 'the Act').

2.1 The grounds on which refund claims were rejected vide the impugned orders are as under :-

Ground	Impugned Order-1	Impugned Order-2
1. Hotel Charges		Name Struck off /overwritten
2. Service tax amount not mentioned		Service tax amount not mentioned
3. Address of Mumbai Office		Address of Mumbai office
4. No Address		No address
5. Invoice not having registration Number		Handwritten name and address on invoice
6. Invoice Missing		Invoice Missing

3. Being aggrieved by the impugned orders, the Appellant preferred these appeals, inasmuch, on the grounds as below :-

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Impugned Order No. – 1 :-

The appellant submitted that the refund has been curtailed on various grounds. The Service tax amount is not mentioned in few invoices, as they had third party contract with their CHA, who had arranged transportation, clearing, cargo handling etc. for the services relating to export of goods at Port on behalf of the appellant; that third party made payment on their behalf to the service providers along with service tax and submitted bills to them for reimbursement and the appellant claimed as the expenses were incurred towards authorised operations of their SEZ Unit; that they had their administrative office at Marol, Mumbai; that their single manufacturing unit is at Mundra SEZ; i.e. the service providers raised bills at their head office at Mumbai but the appellant is single operational unit, which is in Mundra SEZ.

Impugned Order No. – 2 :-

The appellant reiterated the above grounds of appeal filed in respect of the Impugned order-1 and submitted that the service providers generated invoices in their own format and only in 2 invoices there is overwriting and only in one invoice, name is handwritten address and they submitted details of such invoices.

4. Personal hearing :-

During personal hearing, Shri Limesh Bhatt, Assistant Manager(F.T) reiterated the grounds of appeal of Appeal memoranda and submitted that they have CHA in name of M/s. H. Mangaldas and Co., who worked for them as per agreement dated 1.1.2016, which is still valid; that they paid/reimbursed expenses to their single point authorized agent for all clearing and forwarding agents, transporters, cargo handlers, freight forwarders, etc., including Service Tax; that all these services have been used in their SEZ unit at Mundra and hence, refund is allowable for all the services used in operations of SEZ unit as per Notification No. 12/2013-ST dated 1.3.2013; that the services of hotel have been used for stay of their personnel, engineers, etc. coming to their manufacturing unit at Mundra; that the invoices which have been said to have no address actually has address of Mundra unit; that few invoices having address of their Corporate office at Mumbai; that though Service Tax has not been mentioned on Bills of CHA but Convat credit aggregate of Service Tax paid is mentioned and each bill is supported by the invoices and also enclosed



with Appeal Memoranda; that 3 Invoices said to have been missing are actually available and also enclosed with Appeal Memorandum and these involve Service Tax of Rs. 2,825/- only; that written PH submission will be made by them by 27th Feb, 2015 or before.

DISCUSSIONS & FINDINGS :-

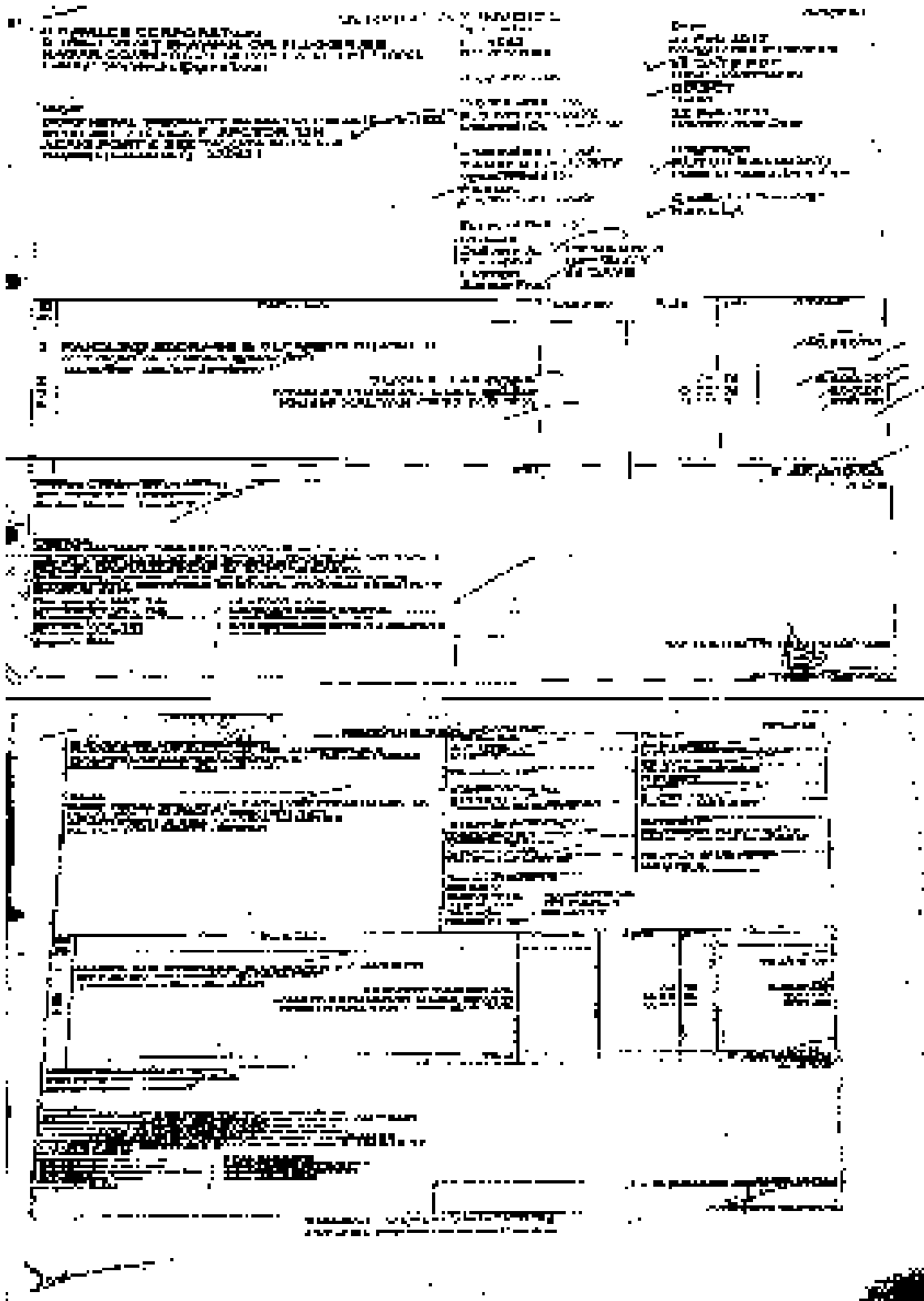
5. I have carefully gone through the facts of the case, the impugned orders, both appeal memoranda and the written as well as oral submissions made by the Appellant. The issues to be decided in the present appeals is whether rejection of refund of Rs. 7,41,100/- and Rs. 4,94,765/- vide the Impugned orders is correct or not.

6. I proceed to decide both appeals on the basis of the available records :-

6.1 Regarding refund of Service Tax of Rs. 5,919/- in respect of Invoices at Sr. No. 1 to 7 of Table at Para 5 of the impugned order-1 and of Rs. 5,491/- in respect of missing Invoices at Sr. No. 1 to 5 of Table-3 at Para 4 of the Impugned order-2, I find that the Appellant could not substantiate as to which engineers had come for repairs of which machinery, etc. and hence, refund of Rs. 11,413/- can't be granted to the appellant and has been correctly rejected in the Impugned orders.

6.2 Regarding two invoices bearing No. ST1903 dated 22.2.2017 & No. ST1703 dated 6.1.2017 involving Service Tax & Cess of Rs. 6000/- each at Sr. No. 6 and 7 of the impugned order-2, the appellant has submitted scanned copies of the aforesaid invoices as under :-

ST1903



6.2.1 I find that the invoices have appellant details and are for Handling and clearing charges and have been issued by Mys. B. K. Sales Corporation and have Service Tax, SBC & KKC details. Hence, refund of Rs. 12,000/- on the aforesaid invoices needs to be allowed, as the same has been incorrectly rejected.

6.3 Regarding missing invoices at Sr. Nos. 66, 69 and 70 of impugned order 1 involving Rs. 2,825/- of Service Tax, I find that the appellant has not been able to

submit even copies of invoices and therefore, I have no option but to hold that refund of Rs. 2,825/- has correctly been rejected by the lower adjudicating authority.

6.4 Regarding missing invoices at Sr. Nos. 53 to 59 in respect of the impugned order-2 involving Service Tax of Rs. 83,361/-, I find that the appellant has not submitted copies of invoices even during appeal and therefore, I have no option but to hold that refund of Rs. 83,361/- has correctly been rejected by the lower adjudicating authority.

7. Regarding rejection of the refund on the ground that "Service Tax not mentioned on IR", the appellant has submitted that they had entered into a Pure Agent Agreement dated 1.7.2016 for reimbursement of expenses incurred by M/s. H. Mangaldas and Company, their CHA on behalf of the Appellant. Scanned copy of the said Agreement is reproduced as under :-

PURE AGENT AGREEMENT

This Agreement is made on 07 January, 2016

Between **TRIPUR TAL CHEMICALS PVT. LTD.** (Service Receiver)
And **M. HANMANTH DAS SAHOO** (Service Provider)

SCOPE: The Service Provider has agreed to act as an Agent of the Service Receiver for all import/export, in compliance with various provisions, taxable service of Customs House Agent

Key terms and conditions, as per agreement

- 1. The Service Receiver will act as a pure agent of the receiver of service when it makes payment to the authority for the service provided.
- 2. Service receiver will take care of all the services.
- 3. The service receiver is liable to make payment to the third party.
- 4. The Service Receiver will act as the sole provider to make payment on behalf of the Service Receiver and that the service receiver payment has been made by the Service Provider shall be considered by the authority.
- 5. The payment made by the service provider under all other receipts of the service will be separate if indicated in the invoice issued by the service provider to the receiver of service.
- 6. The service provider will receive from the receiver of service any amount that has been said by the third party.

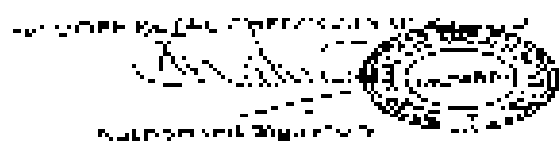
Under Clause:

- 1. The Service Provider will provide Credit or Service Tax Invoice or receipts when it receives the invoice and a separate Invoice concerning the NET AMOUNT for and which amount will be reduced from the service fee when in Service Tax would be shown separately.
- 2. In case if there are any third party involved in the name of Service Receiver, the Service Provider will make the entire amount of INR 25000/- will make on the amount of service tax available in Service Receiver. The Service Provider will provide all the details of Service Tax to the Third Party Receiver.





3. The order provisions for T.D. Form to be filled up by the assessee and submitted to the Assessing Officer & pay T.D. within 30 days.
4. The Assessee's liability will be ascertained on the basis of the order and the assessee may lodge appeal.



H. MANGALDAS AND COMPANY
(Handwritten signature)
 Chartered Accountants

7.2 I would like to take an illustrative example of RiI; No. TMP/30566 dated 28.2.2017 (as Sr. No. 13 of Para 5 of the impugned order-1) raised by M/s. H. Mangaldas and Company, Mumbai (hereinafter referred to as "M/s. Mangaldas" for brevity) on the appellant as under :-

H. MANGALDAS AND COMPANY			
Ganges Marg, Lower Deck, Chhatrapati Shivaji Maharaj Terminal at Tilip, Andheri West, Mumbai - 400050.		TIN No. 27A/0028709/2010-11-12-0000000	
FORM NO. 1 (T.D. FORM) (REVISED) 1974			
Name of the Assessee		M/s. H. MANGALDAS AND COMPANY	
Address of the Assessee		Ganges Marg, Lower Deck, Chhatrapati Shivaji Maharaj Terminal at Tilip, Andheri West, Mumbai - 400050.	
Particulars of the Transaction			
1. Nature of goods	2. Description of goods	3. Date of purchase	4. Date of sale
5. Invoice value	6. Invoice date	7. Invoice number	8. Invoice date
9. Invoice value	10. Invoice date	11. Invoice number	12. Invoice date
13. Invoice value	14. Invoice date	15. Invoice number	16. Invoice date
17. Invoice value	18. Invoice date	19. Invoice number	20. Invoice date
21. Invoice value	22. Invoice date	23. Invoice number	24. Invoice date
25. Invoice value	26. Invoice date	27. Invoice number	28. Invoice date
29. Invoice value	30. Invoice date	31. Invoice number	32. Invoice date
35. Invoice value	36. Invoice date	37. Invoice number	38. Invoice date
41. Invoice value	42. Invoice date	43. Invoice number	44. Invoice date
47. Invoice value	48. Invoice date	49. Invoice number	50. Invoice date
53. Invoice value	54. Invoice date	55. Invoice number	56. Invoice date
59. Invoice value	60. Invoice date	61. Invoice number	62. Invoice date
65. Invoice value	66. Invoice date	67. Invoice number	68. Invoice date
71. Invoice value	72. Invoice date	73. Invoice number	74. Invoice date
77. Invoice value	78. Invoice date	79. Invoice number	80. Invoice date
83. Invoice value	84. Invoice date	85. Invoice number	86. Invoice date
89. Invoice value	90. Invoice date	91. Invoice number	92. Invoice date
95. Invoice value	96. Invoice date	97. Invoice number	98. Invoice date
101. Invoice value	102. Invoice date	103. Invoice number	104. Invoice date
107. Invoice value	108. Invoice date	109. Invoice number	110. Invoice date
113. Invoice value	114. Invoice date	115. Invoice number	116. Invoice date
119. Invoice value	120. Invoice date	121. Invoice number	122. Invoice date
125. Invoice value	126. Invoice date	127. Invoice number	128. Invoice date
131. Invoice value	132. Invoice date	133. Invoice number	134. Invoice date
137. Invoice value	138. Invoice date	139. Invoice number	140. Invoice date
143. Invoice value	144. Invoice date	145. Invoice number	146. Invoice date
149. Invoice value	150. Invoice date	151. Invoice number	152. Invoice date
155. Invoice value	156. Invoice date	157. Invoice number	158. Invoice date
161. Invoice value	162. Invoice date	163. Invoice number	164. Invoice date
167. Invoice value	168. Invoice date	169. Invoice number	170. Invoice date
173. Invoice value	174. Invoice date	175. Invoice number	176. Invoice date
179. Invoice value	180. Invoice date	181. Invoice number	182. Invoice date
185. Invoice value	186. Invoice date	187. Invoice number	188. Invoice date
191. Invoice value	192. Invoice date	193. Invoice number	194. Invoice date
197. Invoice value	198. Invoice date	199. Invoice number	200. Invoice date

REPORTED BY THE ASSESSEE
(Handwritten signature)
 Date: 28/2/2017

28 MAR 2017

BY THE ASSESSING OFFICER (T.D.)

RECEIVED BY THE ASSESSOR GENERAL OFFICER

DATE: 28/2/2017

13 Feb.

H. MANGALDAS AND COMPANY
(Handwritten signature)

7.2 M/s. Mangaldas have raised above Bill dated 28.2.2017 on the basis of the following services provided to the appellant :-

GGL Logistics Pvt. Ltd.		100, Jindal Complex, 1st Floor, 2nd Stage, Gachibowli, Hyderabad - 500032		
GENERAL INFORMATION		INVOICE NO.	DATE	AMOUNT
INVOICE TO: M/s. Mangaldas		100	28/02/2017	1,00,000.00
INVOICE FROM: GGL Logistics Pvt. Ltd.				
TAXES:				
TOTAL PAYABLE				1,00,000.00
TERMS & CONDITIONS:				
<p>TERMS & CONDITIONS:</p> <p>1. The Services shall be provided as per the Terms of Reference (TOR) of the Project.</p> <p>2. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p> <p>3. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p> <p>4. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p> <p>5. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p>				

GGL Logistics Pvt. Ltd.		100, Jindal Complex, 1st Floor, 2nd Stage, Gachibowli, Hyderabad - 500032		
GENERAL INFORMATION		INVOICE NO.	DATE	AMOUNT
INVOICE TO: M/s. Mangaldas		100	28/02/2017	1,00,000.00
INVOICE FROM: GGL Logistics Pvt. Ltd.				
TAXES:				
TOTAL PAYABLE				1,00,000.00
TERMS & CONDITIONS:				
<p>TERMS & CONDITIONS:</p> <p>1. The Services shall be provided as per the Terms of Reference (TOR) of the Project.</p> <p>2. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p> <p>3. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p> <p>4. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p> <p>5. The Services shall be provided on the basis of the Bill of Materials (BOM) provided by the Client.</p>				



(3)

CGL Logistics Pvt. Ltd.



AMOUNT DUE FROM SUPPLIERS

CGL Logistics Pvt. Ltd. (Punjab) Medical Staff,
 Plot No. 118, Main, JALJALAN Road, Ferozpur Road,
 Ferozpur, Punjab, India
 Tel: +91 98532 34777

Sl. No.	Supplier Name	Invoice No.	Invoice Date	Invoice Amount	Amount Paid	Balance
101	M/S. SANGHVI EXPORTS	...	...	...	...	...
102
103
104
105
106
107
108
109
110
TOTAL AMOUNT				...	...	...
TOTAL PAID				...	...	...
BALANCE DUE				...	...	...

TERMS & CONDITIONS

1. The invoice is issued and due payable to CGL LOGISTICS PVT. LTD. Ferozpur, Punjab.

2. The balance shown in this invoice will be correct for all amounts which have been received in account of payment from supplier.

3. If any amount is not received by us within the due date, the supplier shall be liable to pay interest @ 12% per annum.

4. This invoice is issued on the basis of the bill sent by the supplier.

5. The supplier shall be responsible for the correctness of the invoice.

DISCLAIMER

THE BALANCE SHOWN IN THIS INVOICE IS SUBJECT TO THE TERMS & CONDITIONS OF THE CONTRACT AND THE SUPPLIER'S TERMS & CONDITIONS.

THIS INVOICE IS VALID FOR 90 DAYS FROM THE DATE OF ISSUANCE.

IF YOU HAVE ANY QUERY, PLEASE CONTACT US AT THE ABOVE ADDRESS.

THANKING YOU

CGL Logistics Pvt. Ltd.



AMOUNT DUE FROM SUPPLIERS

CGL Logistics Pvt. Ltd. (Punjab) Medical Staff,
 Plot No. 118, Main, JALJALAN Road, Ferozpur Road,
 Ferozpur, Punjab, India
 Tel: +91 98532 34777

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BALANCE DUE			

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4. This invoice is issued on the basis of the bill sent by the supplier.

5. The supplier shall be responsible for the correctness of the invoice.

DISCLAIMER

THE BALANCE SHOWN IN THIS INVOICE IS SUBJECT TO THE TERMS & CONDITIONS OF THE CONTRACT AND THE SUPPLIER'S TERMS & CONDITIONS.

THIS INVOICE IS VALID FOR 90 DAYS FROM THE DATE OF ISSUANCE.

IF YOU HAVE ANY QUERY, PLEASE CONTACT US AT THE ABOVE ADDRESS.

THANKING YOU

LOGISTICS PVT. LTD.

116, (House) 4/2, (Main) Durgam Chalkida, Hyderabad, India.
 500017, Hyderabad, India. (M) 9849041000
 1st Floor, 4/2, Durgam Chalkida, Hyderabad, India.
 500017, Hyderabad, India. (M) 9849041000

INVOICE No: IMP/30866/2017-18
DATE: 28.07.2017
TO: M/S. LOGISTICS PVT. LTD.
FROM: M/S. LOGISTICS PVT. LTD.
ITEMS: LOGISTICS
AMOUNT: 100000.00
TAXES: 100000.00

Sl. No.	Description	QTY	UNIT	RATE	AMOUNT
1	LOGISTICS				100000.00
TOTAL					100000.00

LOGISTICS PVT. LTD.
 116, (House) 4/2, (Main) Durgam Chalkida, Hyderabad, India.
 500017, Hyderabad, India. (M) 9849041000
 1st Floor, 4/2, Durgam Chalkida, Hyderabad, India.
 500017, Hyderabad, India. (M) 9849041000

7.3 The documents very clearly show Service Tax, SDC, KKC for which refund claims had been filed by the Appellant which are summarized as under :-

Bill No.	Invoice No.	Service Tax	SDC	KKC
UGL Logistics Pvt. Ltd	MUN/UGL001/2015-17	3,047.15	73.15	73.15
UGL Logistics Pvt. Ltd	MUN/UGL574/2015-17	1,223.33	43.65	43.65
UGL Logistics Pvt. Ltd	MUN/UGL565/2015-17	7,769.09	93.00	93.00
UGL Logistics Pvt. Ltd	MUN/UGL564/2015-17	11,605.14	378.76	378.76
UGL Logistics Pvt. Ltd	MUN/UGL562/2015-17	4,577.25	153.05	153.05
Total Refund Claimed :-		23,192.97	756.59	756.59

7.4 The above Bill (No. IMP/30866 dated 28.7.2017) is supported by Invoices of Service Provider and the appellant filed refund claim of Rs. 22,654/- and on body of Bill No. IMP/30866 'Credit Credit Available Rs. 22,654.27' has been written, hence, contention of the lower adjudicating authority that Service Tax is not mentioned is factually wrong. On going through findings at Para 6, 7, 8 and 9 of the impugned orders, I find that the eligibility of refund under Notification No. 12/2013-ST super has not been disputed and refund has been rejected only

because M/s. Mangaldas have written Central Credit in place of Service Tax. I hold that refund cannot be denied on such ground. So long as goods under export is not disputed, services utilized for such export and payment of Service Tax on such are not disputed. Agreement dated 1.4.2015 submitted by the appellant clearly mentions that "(3) Since the payment to Third Party Vendors will be made by the Service Provider, the liability to deduct and pay TDS will be on them, and (4) The Service Receiver will avail Central Credit of Service Tax on the basis of the Service Provider Invoice." The appellant filed refund claim of Rs. 5,09,988/- in respect of bills of M/s. Mangaldas under the impugned order-1 and Rs. 2,46,402/- under the impugned order-2. I find that it is proved by the Appellant that they are claiming refund of service tax paid by them through reimbursement to M/s. Mangaldas and these services have been used for the export of the goods, and hence, I have no option but to set aside the impugned orders and allow the two appeals to this extent (Rs. 5,09,988/- (+) Rs. 2,46,402 = Rs. 7,56,390/-).

6. Regarding rejection of refund on the ground that 'Address mentioned in the document is of Municipal Office' at Sr. No. 9,10, 21, 23, 28, 65, 66 & 71 of Para 5 of the Impugned order-1 (Rs. 1,56,55/-) and at Sr. No. 14,21,25,26,27,39 & 47 of the impugned order 2 (Rs. 1,09,376/-), the appellant submitted that their Head Office is at Mumbai and they have only single manufacturing facility at Murkha and therefore, refund cannot be rejected on this ground. I find that it is well settled legal position that substantial benefit cannot be denied on the ground that address mentioned on invoice is of Head Office. I, therefore, do not see any reason to uphold the impugned orders on this ground and set aside the impugned orders to this extent and allow appeals for Rs. 2,53,927/- in this regard.

9. Regarding rejection of refund on the ground that the Invoices have 'No address', I find that the Invoices at Sr. No. 22,34,50,53,60,67 of the impugned order-1 (for Rs. 67,575/-) and Bill at serial No. 12 of the impugned order-2 (for Rs. 7,500/-) list such invoices/bills. However, I find that name / address of the appellant is very much mentioned on all the relevant bill/invoices pertaining to the impugned order-1 are reproduced below :-

(Faint signature or stamp)

B. MANGALDAS AND COMPANY

10000th Street, Suite 100, New York, N.Y. 10001
Tel. (212) 486-1234

FORM NO. 14 (Rev. 10-15-19)

NAME	ADDRESS	CITY	STATE
...

PARTICULARS

Received of \$100.00

B. MANGALDAS AND COMPANY

10000th Street, Suite 100, New York, N.Y. 10001
Tel. (212) 486-1234

FORM NO. 14 (Rev. 10-15-19)

NAME	ADDRESS	CITY	STATE
...

PARTICULARS

Received of \$100.00

B. MANGALDAS AND COMPANY

10000th Street, Suite 100, New York, N.Y. 10001
Tel. (212) 486-1234

FORM NO. 14 (Rev. 10-15-19)

NAME	ADDRESS	CITY	STATE
...

PARTICULARS

Received of \$100.00

B. MANGALDAS AND COMPANY

10000th Street, Suite 100, New York, N.Y. 10001
Tel. (212) 486-1234

FORM NO. 14 (Rev. 10-15-19)

NAME	ADDRESS	CITY	STATE
...

PARTICULARS

Received of \$100.00

9.1 On going through the scanned copies of the relevant bills, it is seen that address of the Appellant is very much mentioned and I, therefore, do not see any reason to allow the Impugned order-1 rejecting the refund on the ground that no address is mentioned. It would be appropriate to add here that refund on 5 Bills of M/s. Maagaldas have already been held to be proper at Para 7.4. Since, Invoice of CRUSIL No. 16205707268 dated 1.5.2018 shows address of their Head Office, refund of Rs. 31,504/- on this invoice has to be allowed.

9.2 Regarding Bill No. 2016 17-111 dated 21.2.2017 covered under the impugned order-2, I find that only name of the Appellant company is mentioned and address of neither Mumbai nor Mundra is given. Scanned copy of the relevant Invoice is reproduced below :-

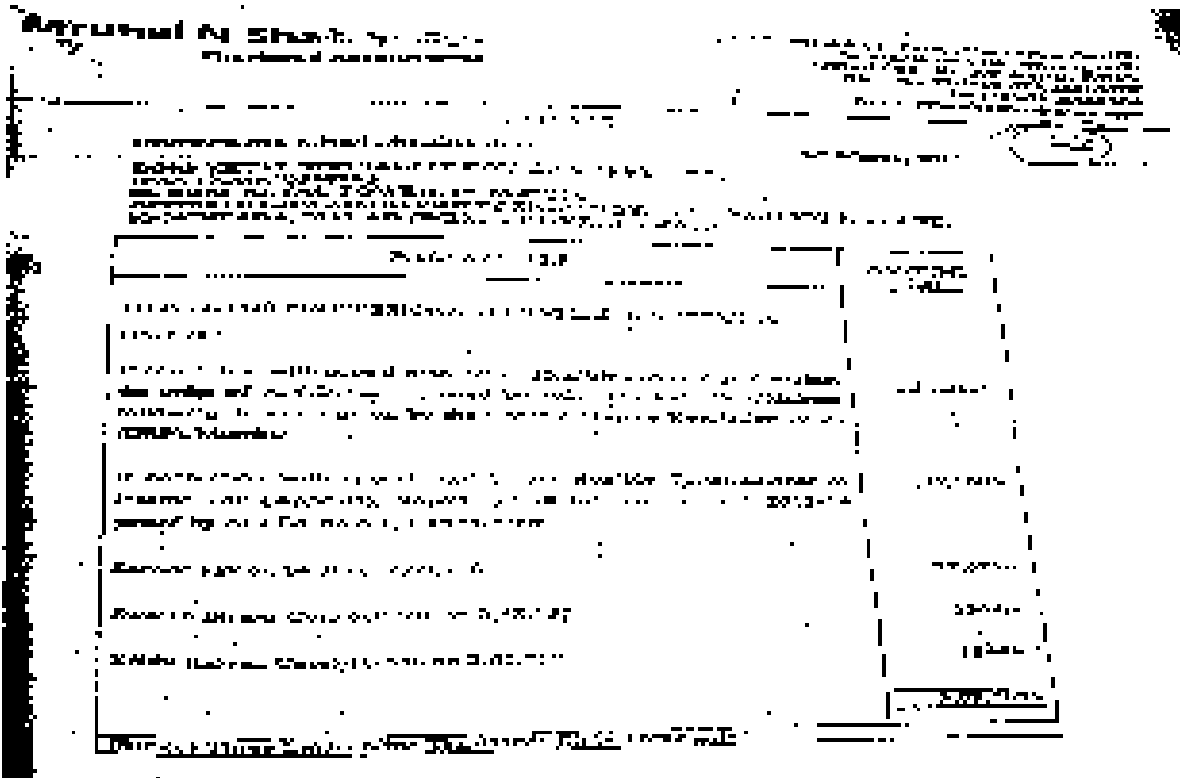
Sl. No.	Description	Amount
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9.3 The Appellant has submitted that their head office is at Mumbai but they have only one manufacturing unit in India at Mundra (The appellant). In view of this fact, refund of Rs. 7,500/- to the appellant, accordingly, set aside rejection of refund on this Bill and allow refund of Rs. 7,500/- and to the Appellant to this extent.

9.4 Regarding rejection of refund on the ground that the Invoice 'Do not have registration number' vide the impugned order-1, the appellant has submitted copies of the Invoice which contains Service Tax Registration number. Scanned

(Signature)

copy of invoice is reproduced as under :-



TO THE OFFICE
 Subject to the conditions and restrictions
 of the Government of India
 and the State of Maharashtra
 and the Union Territory of Chandernagore
 and the Union Territory of Pondicherry
 and the Union Territory of Dadra and Nagar Haveli
 and the Union Territory of Diu
 and the Union Territory of Lakshadweep
 and the Union Territory of Jammu and Kashmir
 and the Union Territory of Chandernagore
 and the Union Territory of Pondicherry
 and the Union Territory of Dadra and Nagar Haveli
 and the Union Territory of Diu
 and the Union Territory of Lakshadweep
 and the Union Territory of Jammu and Kashmir

[Handwritten Signature]
 AUTHORIZED REPRESENTATIVE

9.4. I find that Service Tax Registration number ANJPS4E3625T001 is clearly mentioned on the second page of Invoice No. MNS/IT/81/2015-17 dated 5.3.2017 and therefore, I have no option but to set aside rejection of refund of Rs. 40,313/- on this ground and allow appeal to this extent.

9.5 Regarding rejection of refunds on invoices at Serial No. 31, 32, 33 and 34 of the Impugned order-2 on the ground that relevant invoices "~~Strike off and overwritten~~", the appellant has contended that the bills were raised by the service providers for the freight charges but the appellant found excess rate had been charged by them and on being pointed out, the service provider corrected the details manually. Scanned copy of one such illustrative Invoice No. JS/MUM/ST/LS/16-17/00857 dated 10.3.2017 is reproduced below :-

[Handwritten Signature]

INVOICE
 THE STATE OF TEXAS
 COMPTROLLER GENERAL
 1000 NORTH BRIDGES BLVD.
 AUSTIN, TEXAS 78701
 TELEPHONE (512) 463-4000
 TELETYPE (512) 463-4000
 FACSIMILE (512) 463-4000

TO: THE STATE OF TEXAS COMPTROLLER GENERAL 1000 NORTH BRIDGES BLVD. AUSTIN, TEXAS 78701	FROM: THE STATE OF TEXAS COMPTROLLER GENERAL 1000 NORTH BRIDGES BLVD. AUSTIN, TEXAS 78701 TELEPHONE (512) 463-4000 TELETYPE (512) 463-4000 FACSIMILE (512) 463-4000
DESCRIPTION OF SERVICE [Handwritten notes and signatures are present in this section]	
AMOUNT \$ 4,544.00	TAXES \$ 0.00
TOTAL DUE \$ 4,544.00	

AUTHORIZED SIGNATURE: _____
 TITLE: _____
 DATE: _____

RECEIVED BY: _____
 TITLE: _____
 DATE: _____

9.5.1 On going through above invoice, it is seen that due to correction in service tax amount, refund claim got reduced. Thus, corrections are bonafide. In other (three invoices also, the amount of service tax involved got reduced, I therefore, do not see any reason to allow rejection of refund of Rs. 4,544/- on this ground. I set aside the impugned order rejecting refund of Rs. 4,544/- and allow appeal to this extent.

9.6 Regarding rejection of refund on the ground that few Invoices have "Handwritten name and address," vide the Impugned order-2, the appellant has submitted that they have their head office at Mumbai and the appellant is their single manufacturing unit and this fact was declared during filing of the refund claim. The appellant added that the said bill is related to professional fee.

Scanned copy of the relevant Invoice No. 32108 dated 3/4/2017 is reproduced as below :-

SHUPENDRA G. PADALKAR & COMPANY
CHARTERED ACCOUNTANTS
 202, Navyman Bldg. No. 4, Marine Drive, Mumbai-400 006
 Telephone No. 26100000 & 26100001
 Fax No. 26100002 & 26100003
 E-mail: shupendra@shupendra.com

To: The Central Government	Invoice No. 32108	Date: 03/04/2017
1 Engineering Report on Audit/valuation of Transfer Companies with all all Letter of Appointment NACH/AMST/CLT/1442017/1442017/1442017/1442017		175,884
2 Add: Service Tax @ 14% (Reverse Charge @ 14%) State Indirect Tax @ 4.5%	TOTAL RS.	209,779

(Invoice Type: Self-Generated)
 INVOICE TAX NO.: AALPG17401-2017
 For Shri. G. Padalkar & Co.
 (shupendra, 99-1417000)

Bank Details:
 Shupendra G. Padalkar & Co.
 Bank Name - Post Bank
 Branch No. 90-9099990000000000
 IFSC Code: 9000000000000000
 (This is Computer generated bill and signature is required.)

9.6.1 On going through above bill, I find that all details are printed, except address, which is hand written without any handwriting. I find that there is no provision in Service Tax law which restricts return for writing name of the service receiver by hand. The lower adjudicating authority was required to get the authenticity verified, however, he preferred not to verify it and reject refund claim without verification. In absence of any verification report, I have no option but to set aside rejection of refund of Rs. 26,938/- and allow the appeal to this extent.

10. In view of above, I reject refund of Rs. 8744/- (Rs. 5,918/- + Rs. 2,825/-) and allow refund of Rs. 7,32,358/- in respect of Impugned order-1 and reject refund of Rs. 88,855/- (Rs. 82,161/- + Rs. 6,694/-) and allow refund of Rs. 4,05,910/- in respect of Impugned order-2.

- 11. अपीलकर्ता द्वारा दर्ज की गई अंग्रेज का लिपटादा उपरोक्त तरीके से किया जाता है।
- 11 The appeals filed by the appellant are disposed off in above terms.

(सुनील सतीश)
 आयुक्त (अपील)



By Registered Post A.D.
 To,
 M/s. CORF Kera Specialty Catalyst Pvt. Ltd.,
 Plot No. 2, Block - F, Sector 12N,
 Adani Port and SEZ,
 Tal-Mundra, Kutch - 370421.

धति :-

- 1) प्रदान मुख्य आयुक्त वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, गुजरात क्षेत्र, अहमदाबाद को लक्ष्यकारी हेतु।
- 2) आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, कच्छ आयुक्तालय, कच्छ को आगे आवश्यक कार्यवाही हेतु।
- 3) क्षेत्रीय आयुक्त, वस्तु एवं सेवा कर एवं केन्द्रीय उत्पाद शुल्क, अण्डाल - मुंदरा, कच्छ।
- 4) गार्ड फाइल.



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