

# ्ष्रचानशासूत (अर्थात्स) का कार्यासन, परंत संघा कर्यनिकेन्द्रीय उत्पाद शुलाः प्रमाणका मधानामधान्य, COMSUSSIONER (APPEALS), GST ∆CEN) AAT YXCIST

# दिनीय नलाजी एस ही भवत 7 2<sup>94</sup> Recort GST Bireven. रेक कोर्स दिंग गीप / Race Charse Ring Road



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ক্রা ভাগের প্র প্রথম শার্ম

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Paul 43.12.2019

अगोज अदिश नेप्पाएए हर, le Appeal? Luc

### KCH-EXCUS-000-APP-045-2019

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M/s غراءم• تعانسه: Ltd., Servey So. 169. Plut Ko. 08., Admit Port Road., Mander (Kulch).

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्रे पनी सर ४००। क्षाने १ अभिकारको । योग गामा अन्य जनाम समापन हुन्छ मुर्व समान्य समितान माना भेजरण की जिसस दीहा की समाज्ञान के हुन आहे. जना नहा, दी किस्सी, बाजरी मार्टी के हुन

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्यभेष्य अञ्चल को में अभिन करने निरम (३८०) है। बरान्य निर्मात समान श्रीमा (याना करने) १८६६ में निरम १ के शतनि सिर्मिट है। यर बर्धन पत्र के प्रत्य कर किया कि प्रति करिया कर है। बराइ से सुनार के भिन्ने कर किया मिली की यानि की का किया है। में इन्होंने करने करने अमितिया १९६६ में बारा १६ ६६ में सबसे अभिनेत के एक अभिनेत कर की समान कि मिली की कर कर कर in test.

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रम्भित्र क्षेत्रका विभाग कि विश्वविद्यालया है। भूषामाने को उपने बाहिए बहुत सम्बद्धान के प्रकार कार्य के प्रकार को कि को अपने के पूर्ण को अपने के कि कि अपने के कार्य के प्रकार की आजा Labert का सम्बद्धान कि प्रकार के प्रकार का कार्यों के कि अपने कि अपने की कि कार्य की की कि उपने की कि उपने कि Labert State and State (1888) की की कि जा कार्य कि अपने कि अपने कि समानिक की अपने कि अपने की z in

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து கள்ளி அறிவர் நிற தேர் எடு கலியிர் இரு கலை கில கல்களிருள்ளார். இரிய பிற சிற இனிறிக்கு இ லேல் heavy year நிற நிற நிறியிருள்ள for the platforests, denoted and interpretacene minimp neticing a supersoon to opport superiods authority, and as policing and a to the Branch which is the second govern

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Pistric. - Kotch, Pla Code - 370 67) (3ving Service Tex Registration No. AABCARGS6687002 (a morphant exporter and cordinafter referred to as "the appellanc") has filled present appeal against Order-In-Origina. No. Refund/21/DC/Mundra/Refund/2018 19 dates \$3.12.2018 (hereinafter referred to as ithe Impugned \$1000) passed by the Daputy Compriseitner. CGST, Mundra, (hereinafter referred to as ithe Impugned \$1000) passed by the Daputy Compriseitner.

The onef facts of the case are that the appellant had filed refund density (1) Rs.  $13.28.993/ ext{-}$  for the period from January, 2009 to Marca, 2009 on 31,12,2009; (2) Rs. 41,43,541/- for the period from April, 2009 to September, 2009 or 25.09.2016; (3) Rs 35,38,001/ for the derind from October, 2008 to December, 2008 on 21,39,2010; (4). Rs. 88.04.485/- for the period from April, 2010 to September, 2010 on \$1.04.2013 and (5) Rs. 98,84,080y- for the period from October, 2010 to December: 2018 of 29,04,2461 (total Rs. 2,79,05,080/l) with the Assistant/Deputy Commissioner, Service Tax Division, Rajkot under Notification No. 17/2009-ST dates 07.07.2009 (horefaafler referred to as "the said by figation"), who rejected refute claims implify on the ground that their various transfer at Indone, Karna . Mynchal, Anniedsbad, Ludhisha, Kakinada, Chensal etc. did not fall  $\phi(y)$  the further of the office of the Deputy Commissioner, Service Tax Savision, Rejkot as those branches were not acquishmed under STC, No. AABCA8056GST003 and honourney have not followed The conditions of the said notification. The setting define of Rs. 2.79/05/080/4 ware rejected by the Assistant/Beputy Commissioner, Service Tax () y sinny Rajket vide various unders (1) 397/91/Refure/2011  $cutod = 30\dots = 2011 - (50) - R_{2}, \quad 56,78,834/r = - R_{2}, \quad 13,28,995/r = 1 - 56.$ 43/49.541/4); (2) 443/9./(806)mil/2011 cated 30.12.2011 (for -Re.  $25,35,001/4); \quad (3) = 67/87/366 (init/2012 - dated = 15.02.2012 - (for the context of the cont$ 88,94,485/-) and (4)  $131/8\,\%\text{Refun}(/7012)$  detect 28,02.7032 (for Rs. 98,84,5807-) respectively.

The the Commissioner (Appears), (tajko: vide OtA No. 781 to 784)2012/CMMR(A)/RET/(A) date: 03.09.2012 uphaid the above sald order. Towever, the The Die Castat, Annedabed vide Order No. France o

A/11120-11123/2015 cased 28 07.2010 both aside the said OTA acc remanded the mailtan to extradigiplicating authority. The Assistant Compressioner, Service Tax Decision, Gandhidham vice CtO No. Rs. 35,38,901/ ) 81/056/2017-18 and. 398/5T/RFF/2016-17 (686) 20. (420)8 (for Rs. 49./0,095/-) Rs. 43,49,541/ ; As. 88,04,465, and An. 38,84,060/-) again rejected berefund dialms. *Intervalia*, or the ground that refund claims could not be enterlained as the practiculficus cituaidel al other positions de not fait. within the jurisdiction of the then Service Bax 3 vision, Gandhidham and these branches were not centrally registered with them under STC No. AABCA8056GST003 Inpugnic almed by the appellact, Aggrieved by the said CCOs, the oppoints again filed appeals before the Commissioner (Appeals), Barkel bile vide OTA No. KCH-TXQUS-000-APR 111 2017/18 pated 30 12.2017 and Oth No KOH-SKOLS-000-APP-013-2018-19 dated 12.05.2018 to barded the base back to the rower adductioning authority. The then Commissioner (Appears), Reykot on application if equal, the Commissioner, Contral Excise & Schwide Tax. Candridham Issued KOrl KOH-MISC-ORDER (ROM)-502-2018-19 dated 12.07.2018 for regionarion of calculation interakes committee by the adjuciesting authorities but brem in  $\mathfrak{O}(\mathsf{A},\mathsf{N}_{\mathsf{D}},\mathsf{KCH})$ EXCUS-080-APP-111-2007-08 Kaled 51.13,2017, 050 esjudicating authority vidu to: impograd order has ageth rejected. The referred conims amount on its (2.79,25,080%) on the ground that the branches from where extern made and also on the proping. that the practices which calc sarvits list on the appointed services, did not fall within the juryological of the lower abrudicating. authority where refund dialos bail Leen Cloud

- 3. Being aggreved with the introduction orders, the apperlant professed the present appeals, *intervalue*, on the following promises:
- (i) The lower adjunicating authority \$ dinet consider the expenses regarding registration of all these practices at Manura only and he held that those branches was a political edge and with them without discussing/referring extensions process, by chem. Prefetors, the impugned order is non-speaking processed mentily, not tenable.
- (ii) The department issued centrefixed registration combinate on 07.03.2012, which was applied by them on 03.03.2010; but 460343; which obtains for all those presents and cayment of service tax on

 $\int_{\mathbb{R}^{N}} |u(x)| \leq \frac{1}{N} \int_{\mathbb{R}^{N}} |u(x)|^{2} \int_{\mathbb{R}^{N}} |u(x)|^{2$ 

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behalf of all these prenones was a lowed to them by the serving tax. GIVES ON At Municro since 2006; shall no equation has been shown in the movemed order for not accept by this fact; that the lower acjudicating authority has execute oriecting refuse dialms on the ground that the premises of iteore. Ludislana, Kurnopl(q,q) premines were not registered whereas the appellant had registration for these branches. since 2006, and had also open paying service tax to lait these branches. at Mundro only since 2005; that the  $n_{
m M}$  ingress of registration is only: for the administrative convenience and eyen administrative aspects. connect be made basis for rejection of refund, when facts of export of goods by inem and utilization of the services for export of goods and payment of service law by Inchilland now in obubt; that the grant of registration is as a function of the department; that having accepted: the "randralized" status of redistration for payment of service tax at Municipal tomal lithese preprinted the department gament treat them high registered for rejection of their refund claims; that the online umandment in registration was also allowed by the department on 07.05.2012 by granting rentralized regisitation buline by their application submitted by the appellant on 10.03.2010.

- (a) The appellant was registered for all these passures since 2006. It was invented automated that the procedures aspects like endorsement on registration dentificate can't be ground for rejection of rolland during especially when decartment delayed it for almost two years. Therefore, it is incorrect to say that during relevant time, the registration of the pronches of the appellant was not available.
- (iv) The purpose behind retend of service tax is to support on averall policy of the Government Shall taxes are not to be exported. Once the fact of export of goods is not in doubt, then the taxes paid on again goods intust the refunded. The notification only provides mechanism to implement this overall policy and in that name, refuse to the appellant of service tax paid by inem at Mundra for all those promotes had it he rejected. The principle of interpretation of law in such logic is to allow the refund and not to dony the same. The technicalities is outlined the used to dony substabilial density to the appellant, in does not lie is the mouth of the Sovernment to raise such objections only to darry refund to the assessee and builded from with gaxes tot reveable and it.

The provisions/band libra of Notification No. 41/2007 Were this

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clarifications vide Circular No. 101/4/2008-Sin dated 12.05.2008, that the fargulary and intent of NoSalcation No. 17/7009-ST and Notification No. 41/2007/ST for the process of nationary only to streamline the refund of service asset for export of godds. Therefore, the cartification No. 17/2008-ST was issued only to streamline the refund of service lax back on the services asset for export of godds. Therefore, the partifications asset by the Board vide Circular No. 101/4/2008 ST dated 12.05.7008 would show with full force even in respect of subsequent Notification No. 17/2009-ST dated 07/07/7009. The CBEC Circular Very a safety durified that whenever exported is registered with the department, either as parafactors on as leader, the claim can be made where ever registration is obtained. Thus, there is no wrong done by Theolega to be reposed acquisited, thus, there is no wrong done by Theolega to be reposed acquisited a vibrarity stocking done for the order registration.

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Personal hearing in the mist or Decisional Control by Shri S. 1. Wydy, Advocator uns Spri Arand Chauban, Script Manager (Taxation), who reperated the grounds: of appeal and submitted that Nowthardon (vol. 17/2008 Suits in commutation of Notification No. 40/2007 ST and not a separate and now notification; that Board issued Circular No. ID1/4/2003/51 pages 12.05.2008 clarifying that refund can be delined, from a service law office where any premises is registered or from tage. Office: that since, they were registered with Murkins CF & ST Division, they filed correctly their detrics there; that it than Registration Cartificate No. A5/(51M)(5TA/109/2003-05)  $H_{
m He}\gamma$  god various branches added wide them etter. dated 28.01.2005 and utdhians, Indore, Kurrottiare, Aled & St. No. 13, 15, 37, nespectively; that leven in the sevised list dated 99.07.2008, those places word sted like Kursool at Code 4504 (Fage 45), DMore at Code 5350 (Fage 46), turth ana; that CSEC Click ar bated 12,05,2008 at Para 4 very dicarly states that refund analytice filled with CF & ST purisolational authorities wherever any promises of trader is registered with ST department, that since they as trader were registered on Mundra, they were delibed to file refund distinction lineir All. eranches at Mundra only: that refund sentationing authority/lower adjuditating. authority is duty bound to grant refund following directions of the Board vice: said Circular pated 12.05.2028; that the impugned order needs to be set asked deing patently incorrect.

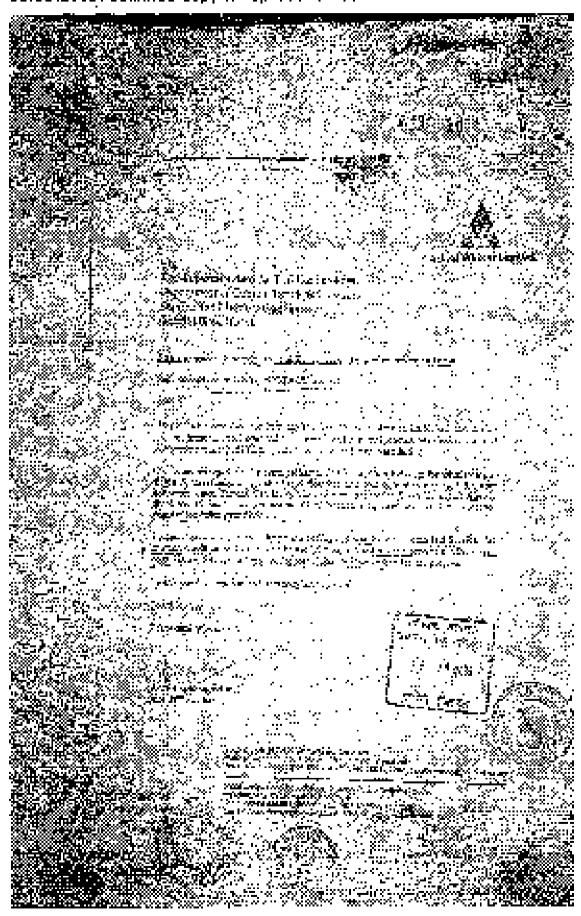
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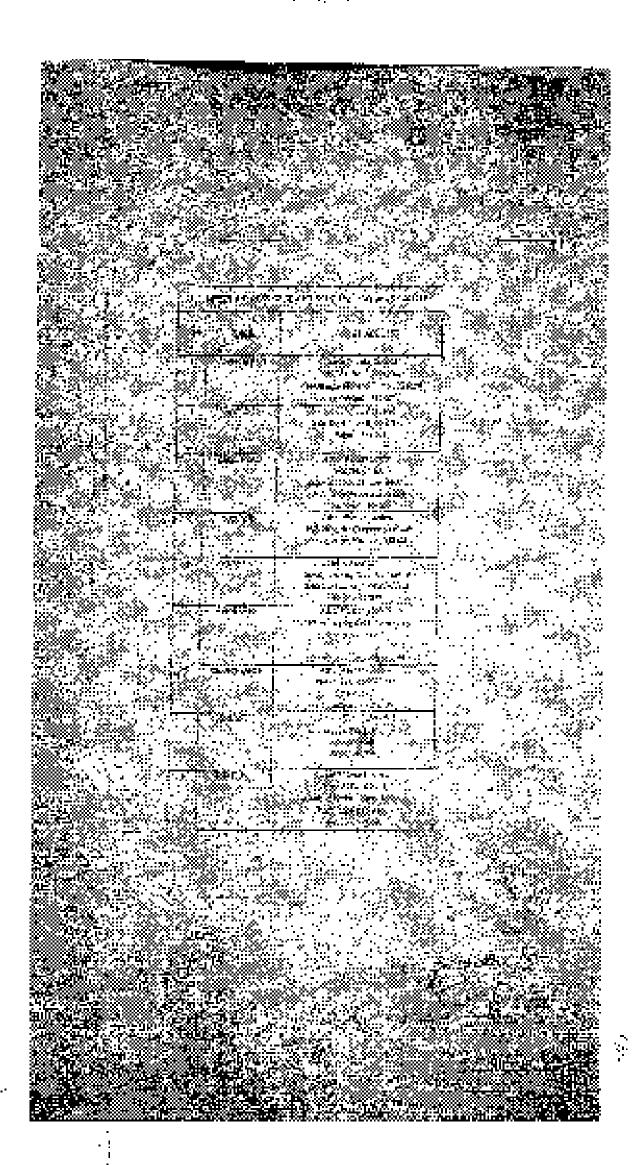
Simple have carefully game through the facts of the case, the highest order, the grounds of appeals and carries orders backed by  $\sum_{i=1}^{n} p_i p_i$ 

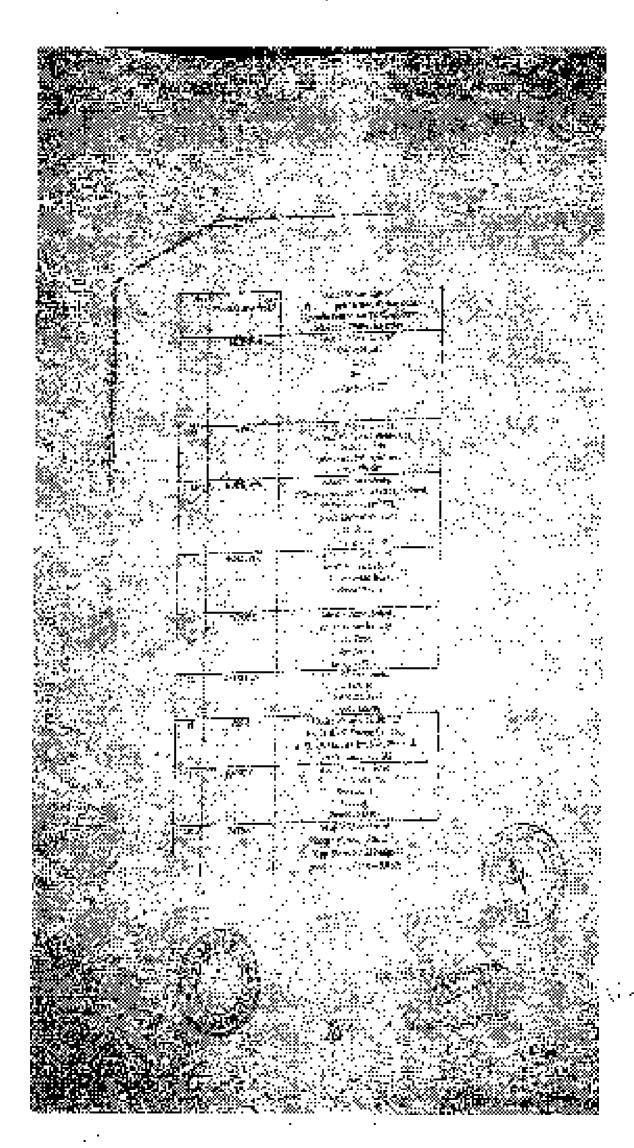
Commissioner (Appeals), Reject. CESTATI and other relevant records of the case. I find that the same to be decided in the present appeal is whother the appealant is patitled to refund of service tax data at Mundra for the service used for export of goods, under Sotthication No. 17/2009-S7, exported from their branch offices possed at Indone, Luchbard, Kurnoni etc.

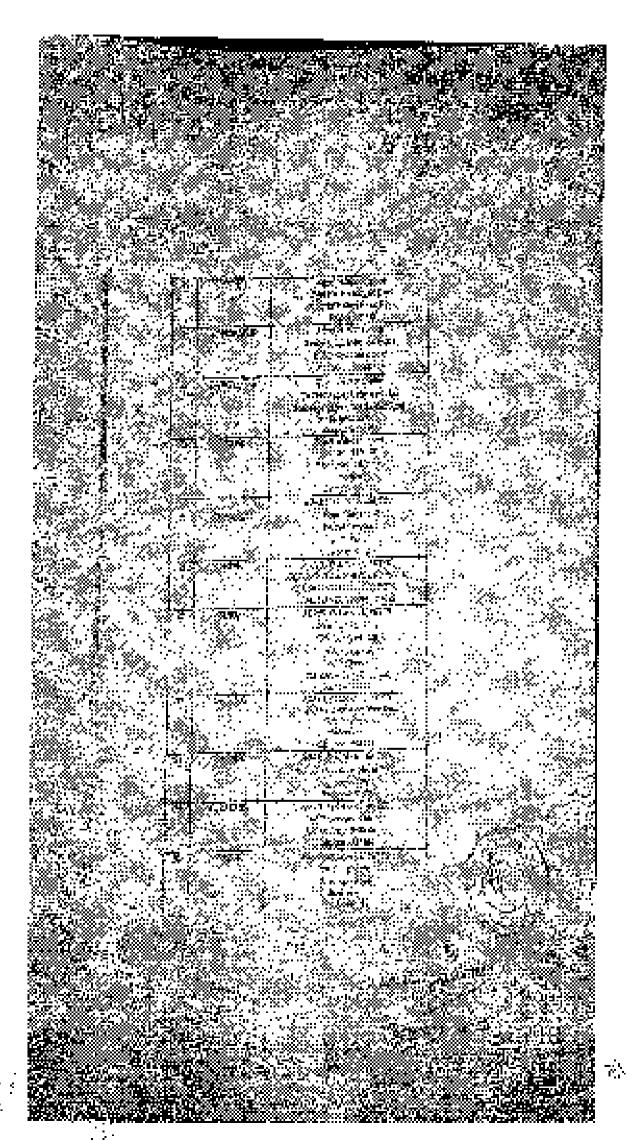
- It is a fact if all the appeliant had filed retund claims of solvice tax pala on the vicatified services difficablely their branches towards export of the goods from Junuary, 2009 to March, 2009 for retund of Rs. 18,28,993/H; from April, 2009 in September, 2009 for refund of Rs. 48,49,541/H; from October, 2009 to September, 2009 for refund of Rs. 39,35,001/H; from April, 2010 to September, 2010 for refund of Rs. 39,34,485/H and from October, 2010 to December, 2010 for refund of Rs. 98,84,080/L index Not fication No. 17/2009-B) which granted in fund of service tax paid on the services used to export the goods. The lower adjudicating authority rejected their reflect distins, *Inter alla*, he ding that their brutches, from where export had been made, were not registered with him/his division and notice did not fall under the jurisdiction of the lower adjudicating authority during the period price consideration.
- 7. If Shift that the appellant has contended that the department had accepted central registration for Mundra for all their branches wheat. 28.01 2005 and had allowed central of the and accepting in the made at Mundra since 7005 and also for taking convet unestiment STA for all their branches und also as tay service tax on GTA at Mundra only for all their branches alone, 2005; if all the department issued online dentralized registration of tifficate to them on 67.03.2012 with all their branches, which was applied by them online on 13.03.2010; that since they were already observing on contral billing and payment of service tax on GTA for all their branches at Mundra day since 2005 off line, online registration in 2012 caph he made basis to serv them refund of service tax pulp by them on the services all itsection export of goods under Notification No. 17/2000 ST strong 07.07.2009.
- 7.1-3 find that the impugned refund using cover period from  $\frac{3}{2}$ growty, 2009 to December, 2010 as data led at Para 8 involving refunding  $\frac{3}{2}$ growty,  $\frac{2}{2}$ growty,  $\frac{3}{2}$ growt

uppelling to have been replacement authors for all their branches for which they delined refund 6%. Kompoli, Indone, Ludinena etc. and they have produced obcuments disconting that they were registered at Mundra for all these branches since 2105 as is evident from their effection 27.01,2005, Luckhowskiged 57. Range Superintendent on 28.01.2005, scanned copy is sepaceured believe.

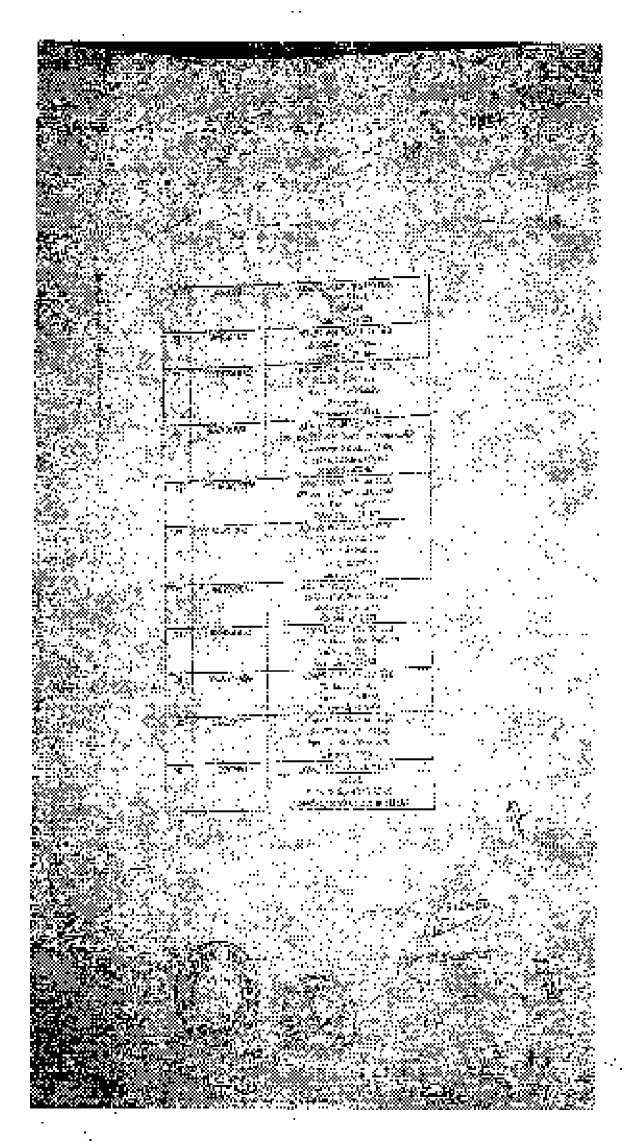


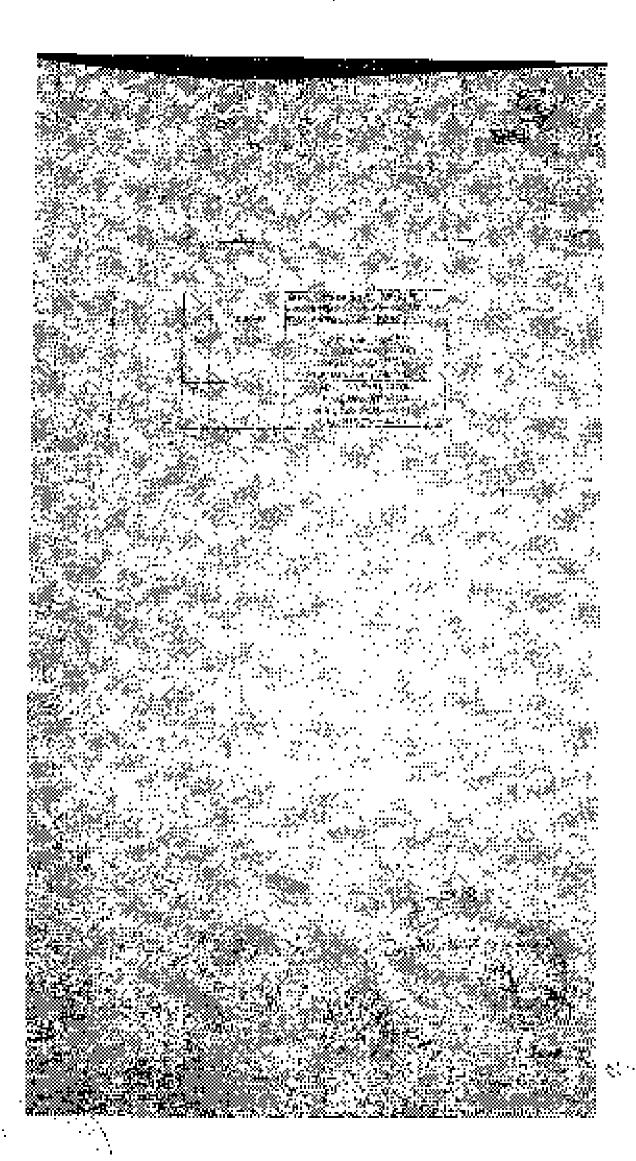




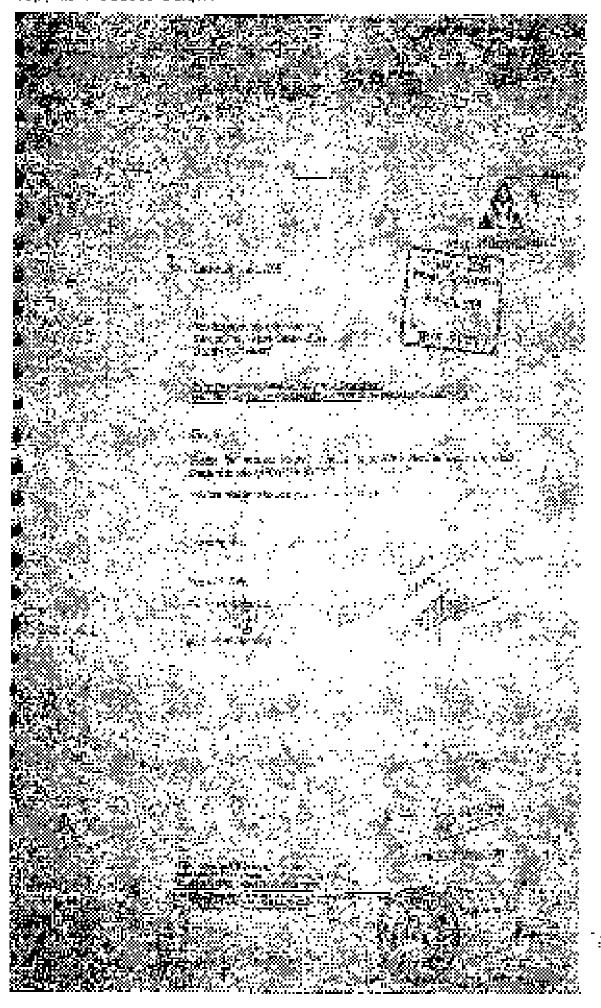


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7.2 The appellant has been submitting revised branches had from their attendated **69.07.2**008, scanned copy as produced below:

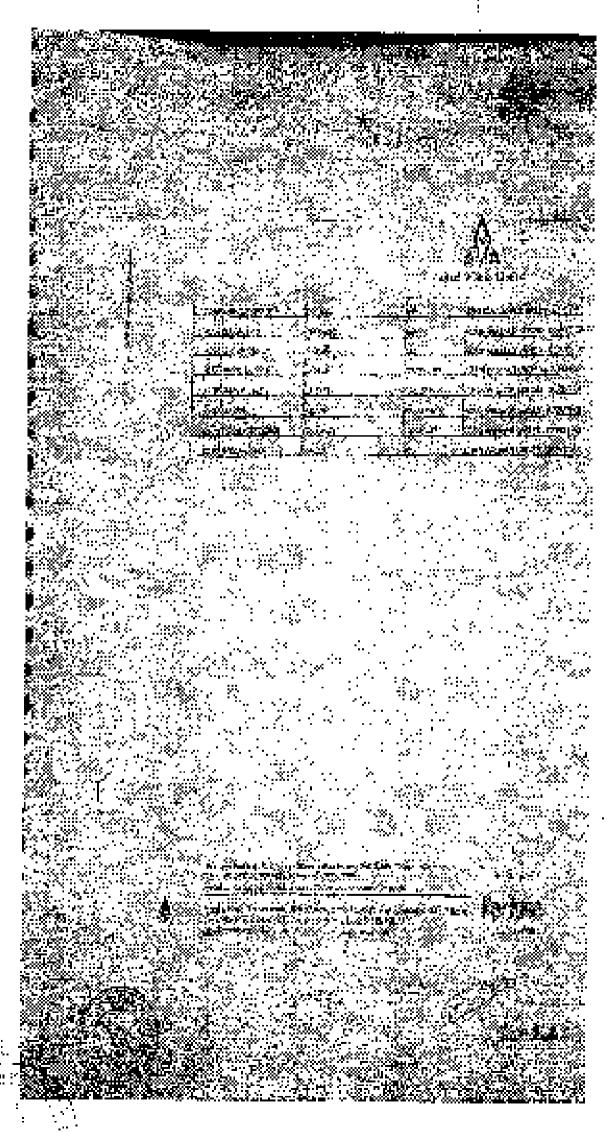


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7.4 Since refund is substantial behalf, and use of the said services by the appellant in exact, of goods and payment of service lax by the appellant at Mundas or these services for all their brainness are not under dispute, if have no option but to hold that the refund is sermissible to line appellance.

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६ - अपोलक्षि हार वर्ष को गई अपित्स का निम्दार उन्होंक, वरीके से निम्ना उन्हा है।

9. The appeal filed by the apper and மீன்கி disposed off in above terms,

By Requ. Rest AD,

M/s. Adon Wilmar Lidt, Village । ਸੰਗ੍ਰਤ**਼**ਿਰੇਗੁਰਾਗੀ. Dhrug, Paluka: Mingre, District ਪਰਿਸ਼ਾਬ ਗੁਰੂਸ ਸੰਕ੍ਰਦ, Kutch, Fin Code - 370 421 – ਪਿਰਗਸ਼<u>ਪਾਤ, ਪਿੰਜਾਗੰਨ</u> ਵੁਅਕਤਰਵ ਵਿ

## Copy to:

- The Principal Chief Commissioner, CGST & Central Excise, Ahmedadad Zone, Ahmedahad for bis kind information bleave.
- 7) The Commissioner, CGST & Central Excise, Kutch Commissionerate, Candhidham for necessary action.
- The Assistant Commissioner, CGST & Gentral Excise, Division-Mondral for further necessary action.
- 49 Guard Fits.



**94.** 1964 19