

:आवृक्त (अपीयन) का कार्यातव, केल्हांन वस्तु रच देवा कर और क्याद गुस्क... 100 FILE COMMISSION RAMPEALS, TEXTILADAS AS DA EXCISE.

शृंभितीन तथः यो इस टी शहन / 2¹⁴ शहल GST Blaren. देश कर्तने किंग होते. Alkarı Grans-Halig Boad.

<u> स्वकाद ४ (</u>६५) स्त्रा = उत्तरमुख्

lide Рам Sic (тем) - дистежедцация: Ismall: ce<u>mpocalarajlori) (egradicre</u>m



र्जनस<u>्थ ४५५ ए. **हो. व्**वा</u>ज अ

– **Σ**"ችበ / Υποσποσης Appeal / JOS No. www.sammay.gour

्ष अतिसास र 0.F.O. M.J. 02/**ДО/ПОЧКЧ**./ПРЫ/ ККИИГ Б 2000 TJ . 🚉 30-L2-2013

च । के पेन अधिर केंग्स एअन्स्य ५५ Appeal No.1,

BHV-EXCUS-000-APP-055-2018-19

अर्थेण का जिल्लाक राष्ट्रिक स्वर्धा Director:

88.04.201K

कारी जाता की स्टिप्ट Corre de Espaig

01.05.2018

Period in Sim Copt Each, Additional Disortor General (Sudis), Standarbed Zonet Unit, **ձե**րաշվակում,

ड^{िम}रम् च आरक्षा अध्ययन्त्रकार यु (हेन्सकी) किंगमा १,३५५,५५३ के सभा गढ़ राडे अंतिक आदश्यात. व्यक्तिक क्षेत्रको हिन्दै । १६ १९ १९६६ के अनुस्त्रमा है। **हो समी साध**, अनुस्ति महाने एक अधिक अस्ति । अहन्यावरा ओरात र्िक का वि. 1 क्रिकेटिया १५२५ की जायांक क्रिके क्रिके क्रिके <mark>क्रिके अधिकेटक १६८५ की जा</mark>या रहाति के हैं. इसे की गई 1982 के एक्ट्रें से एक्ट्रेंग क्विंस कार्य का एड्रेंग्ट से आहित किया है के उस न सिवास 角点:ソー会

he personnel to Board's Yet Reathin No. 30720 7-C.Re.NT) deast $7.00 \, \mathrm{kF}$ restricts Occar by Norw017 37 dated 15.11.2017, Smill Copi Nich, Additional Director Comptaind Guide, Abundahad Sanal Com Abmedicant for then appointed as Appollate. As luming for the purpose of expaining orders in research discovering filed under Section 25 of Central Zoolee Add, 1944 and Section 60 as the Pinance Sot, 1994.

- अन्य अस्त्रम् सर्वम् आन्त्रम् जन्यवन् सहन्यः जन्यम् । हैस्सीत १६५१६ कुल्यः सन्धनः सलकार स्टास-सर् १ महोत्रम् । तुमस्य ४-४४ विकेश स्टारी पृष्ट । १६४ में मृष्टि । १ सुनंत्रमञ्जूष्ट । तुमस्यास्त्रम् सामार्थासम्बद्धाः (MC Tisaned Tisa Additional/deline) Depot स्वरूपणा
- अमीर करती के प्रति । हो प्रतास में मार्ग पर (Hame & high respect the Appellants & Respective) Wie Gurn Ashish Ship Brankers.. "Die Appersal House"., 2291/2292-4/1, Mill Privé, $\mathsf{HE}\mathsf{A}$ евицис - $\mathsf{S}\mathsf{b}\mathsf{4} \mathsf{-} \mathsf{0}\mathsf{D}\mathsf{1}$,

हम् इत्तरेष्यभ्याया के नामित्र कोई कर दिन जिल्लेमिडिस जरियेर न अगद्यार प्रार्थनस्य र स्थितस्य के या क . Level is the control of the contro प्राचील द्वावर कर राज्या है है

- ਹੀਆਂ ਗੁਲਰ ਭਾਰਮਿੰਦ ਤਰਜ਼ਾਨ ਗੁਲਰ ਸਭ ਉਣਵਾਸ 367ਐ1 ਸਾਂ। ਸ਼ਹਿੰਮਸ਼ਾਨ ਦੇ ਪੀੜੇ ਤੁਸੀਰ, ਬੋਦਰੋਟ ਭਾਰਤ ਨਰਵਾ ਗੁਲੀਕੋਟਰ 1944 ਵੀ ਵਸ਼ਸ਼ ਸਭ ਦੇ ਜੇ ਸੰ, ਸੇਤ ਤੁਸਾ ਸਿਫ਼ਤ ਭਾਸ਼ੀਕੇਪਤਾ, 1567 ਵੀ ਪਰ੍ਹਾਂ ਨੇਏ ਜੇ ਸੰਸੰ ਨੇ ਸ ਰਿਸ਼ ਕਿਲਿਆ ਗੁਸ਼ ਦੇ ਗੁਲਰਾਤੀ ਨੂੰ ਇ 2000 ਸੀ। 2000 ਸ਼ਹੂਰ ਦੇ ਜ਼ਿਲ੍ਹਾ ਨੇ ਸੋਟਰਾਵ ਵਿੱਚ Appetate Union ਸਾਂਸ ਸਿਫ਼ਤ ਵਿੱਚ ਇਹ 358 ਦੀ ਉਹਨੇ, 1944 2000 ਵਿੱਚ Section 2547 ਸਿਫ਼ਤ ਸਿਫ਼ਤ ਹੋਈ 1684 ਦੇ Expedit Reside iidi.
- तम्बद्धम् स्थानकः। ये य र्जिन्दः स्थिति । श्रेष्टः संभा स्थानः वैक्कि स्थानस्य भूतः स्थे नेवानस् अधिये स्थानम्भिकः स्थानस्य स्यानस्य स्थानस्य स्य :11
- एक्सीका परिनक्षेत्र (६) न प्रक्षण बार अपीली के अभाग क्षेत्र एक्सी तामिने मीला श्रुवार केराय कराय क्षेत्रक एक्स है कि मानुस्तिय स्वाच्यादेवस्पर (भी) इस्तु की पश्चिम होतील विकास, संस्कृति । यह प्रकृति विकास अस्तियों अस्मतायाद १८०० के की कर्न जीहरू है

In the West representation of Contonia, Eachie 5, Service the Gradient Tributal CCSCCC1 will red blue that annual parameters Associated Services and Services are supported in server $(L_{\rm c})$ obtains

भवें होते हराशांधिकत्य के उत्तर असल असल असल प्रस्ते में किया काहीर इत्याद धान्य (प्रयोध) कियानक्षे, 2000, जा किया (का इत्याद विकास के स्थाप का असल असल का सार महिन्दी के उदि किया जाना नाहिन् । उन्नी से अस साम असल किया होते हैं तो उन्नी से अस साम असल के सिन किया के सिन की उदि के प्राप्त के सिन की किया है। उन्नी से अस साम असल के सिन की असल के सिन किया के सिन किया है। उन्नी के सिन किया किया की असल की अ

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The agreet index supression (i) of Section 95 of the Finance Act, 1971, to all Appellate Section 8 shall be filled and all appellate to the section of the s

ति सं पतिक्रियम् । एएक के भारत 86 की एक्टारत्यों (१) एवं १९४) व स्थापत दूर्व की उर्ध सम्बद्ध शुभवन्न विकास करि 1964, के विकास १(३) एवं अंडर्स कालाल विशेषित्य साम २,१,१,२ में की उस क्रिकी पूर्व अपना पर आकृतः किनीय उत्तारं शृष्य अयम् आकृतः (अतिहा, केनीय उत्तारं शृष्य व्याप पारित अर्थः) थे। पीनेती राज्यम् पर्व एकान् सारक राजे वस्तीयेत् विनी समितः। शेर अयुक्तः दुक्तम् सहयकः आकृतः अथया उपायुक्तः, रिकृतिक प्रमाद सुरुष्य सक्ष्यम्, वर्षे अर्थाशीय अयुक्तिकार्थः यो अवद्या दुवी वससे का निर्देश के बाद भारतः सी मानि हो। राभा में संस्कृत करने, हो है । ह

The woods trained as between 2 and (20 of the service St the Finance Act 190), shall be militain For 2T.7 as presented under Boso 3 (2 & CAA) of the Service Data Ruha, 1904 at a small be excompanied by a copy of rother of dominisation. One tall Rules or dominisation, the last service provides the open of the military service that the Communication of which plants are the the Communication of the service of the Service Communication of the Communication of the Communication of the Communication of the Service Communication of the Communication of the Communication of the Service Communication of the Communicatio

्रमंत्रम् भूतरः, बद्धारेय उत्पाद सहयर एवं सदारसः अपेरवेच पाध्यवसम् (मेर्सन्) विभावी अमेरिक राज्यस्त से ध्रम्तीय र्वार्यक है कुल पारिक्षित में 10 महिन्द के प्राप्त के 50 कि उन्हें की कि उन्हें आदिनियार के कि दान के के उन्होंने रोग के को भी करणू की नां है, उन्हें आदेश के उनि अवीजीय पारिकाण है जिसीत करते से हा उन्हें के कुल्कुटेंग कर नाम के 19 करायन (1955), जब मार्ग का जुनाना किसारित है, के कुमला, उन्हें के उन्होंना विवारंत्र है अर स्थान किया ना , केन्द्र भेर हुए एक के दिए राजना कि जान करने भ्रतिहा देश गांधी रहा काड़िक रहे अधिक नहीं।

जनका उत्पाद पूरान को क्षेत्रकार अभवता आहे कि एक पूर्वन " विकास क्षित्र है

जारा 😘 🐒 के भेतरीत कारा

ंजन्त सारा की भी नार्व पन्न गाउँ।

रमिनेट जिला भिद्रभानको के ।नेदन ६ के लेलबेल वेद राजन

- बराई यह कि इस भार के पादभार दिलांच (स. 2) अभिज्ञाबस 2 का के अपने में पूर्व करते अस्ति।

each as we see and a distant again (宋 2) 所谓可由 2 (4) 在 所来的 第 页 的表 图 简简 。例如是 这一次 Performance using using the sequential of the sequential of the sequential of the sequential of the Section 25% of the Sect

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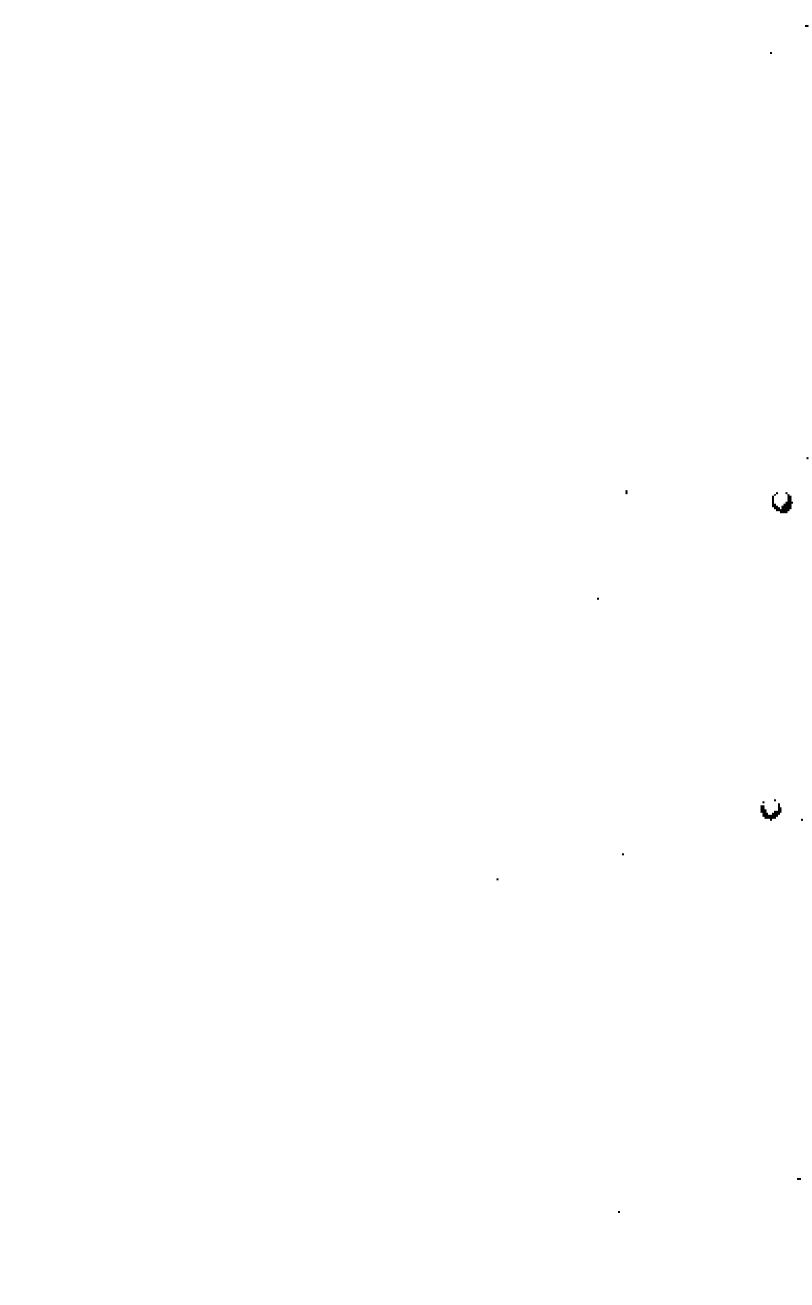
- ing stand count भी प्रारंकाय आनेद्रत :

 Revision application to Enveronment of lecte:

 அत अर्थको भी प्रारंभित के Enveronment of lecte:

 அत अर्थको भी प्रारंभित के Enveronment of lecte:

 अत अर्थको भी प्रारंभित के स्वारंभित के सम्मान स्वारंभित के स्वारं
- ्राहें साथ के जिल्हा बक्तर के झान है है, तहा बक्तर से किसे नास को जिल्हा कारकार में अंधव कि के प्राथन के होता है। तहा बक्तर के हिसे नास को जिल्हा कारकार में अंधव कि के प्राथन के होता है। विकास के दौराना का कि दौराना के कुनसाल का लाग है से ! • The control of sections of people where the bost economic in reposit from a fine only on a watchers, and no excellent to be supplied to another outling the course of processing of the gazeta in a watchers on the supplied on the sup
- (III) आहा के बाह्य होती बालू का रोज को विशेष कर एक लाग के किरीओप से प्रकृत करण साह पर असे बहुं के हैं पार यह शुरूत के हुट (शिक्ष) के आगते हैं, जो आहा के तहर किसी सक्त में हो की की सिंग्ड की हैं। है हैं In case to repose of dury or escape on goods exponent to any compay on removing outside indea of on emissible mountail (seed in the minimization of the pools which one exponent to the one is no formal and role which
- 1001 महिन्द्र महिन्द्र का श्वास किए जिल्ह (परम के कहर, जे कि कि शिक्ष के एक जिल्हा के कि विकास के हैं। 7 To gray of group embert published build expose to Nepal or Paraton, Althour promess of Juny.
- एए। हुमिनिका उत्पन्न के जानदार हरून के साथ है। विषय को प्रति हमान हम अधिकार एवं के का विक्रित प्रति कि भिन्न के उत्पन्न के उत्पन्न के उत्पन्न के कि कि कि अधिकार के अधिकार के उत्पन्न के लिए कि अधिकार के अधिकार कि अधिकार के अधिकार के अधिकार के अधिकार कि अधिकार कि अधिकार के अधि
- ি এনেকৰ ক্ৰেট্ডৰ দাই টা ঘটিকা ঘঘৰ এজনা চেম্চেট টা, জা বিট সন্ধানিক সন্ধানৰ বছক (এনিক) টিফ ছেমা, 2000 টা চালক ও কৈ ছেমান উলিটিবৰ হৈ হম আছি ক মুখ্যৰ কৈ এলাই কি উলিটা কি নামী ঘটিছে । এনকৈল এটিড কি মুখ্য দুই লাগাই লাগাই কি মুখ্য কি মুখ্য কি উল্লেখ্য কি নামী আছি বন্ধানিক এই কি মুখ্য হাই স্থায়েক কি মানক দা নাম দুই বন্ধানিক হাই কি মুখ্য হাই স্থায়েক কি মানক দা নাম ঘটিক কি মুখ্য কি মুখ্য কি স্থায়েক কি মানক দা নাম দুই বা নাম চিত্ৰ হাই কি মুখ্য কি মুখ্য কি স্থায়েক কি মানক দা নাম দুই বা নাম চিত্ৰ হাই কি মুখ্য কি মুখ্
- িন্ধ প্ৰতিখন প্ৰতিৰ সংস্কাৰ্থ সিদ্ধানিতিৰ নিশানিৰ স্কুতন কৰি কলাগৰী কৰিব নাড়িও কিই মানতে তেনে কৰা কৰিব বা উমস্ত কম হা টোলেক 2007 তে, মুখনাৰ কিবা কাও প্ৰতি প্ৰতিৰ্ভিত কে এক একে ২০০ এই বিজ্ঞান্ত আৰু প্ৰান্তি কৰা 1000 সংখ্যা মুখনাক বিজ্ঞান্ত টোল The covision application, about the acceptance flows 25, of Res 2007- elaboration acceptance from the Residence of Resident Control of the Control of the Residence of Resident Control of the Residence of Resident Control of the Resident Con
- (III) महिंद्र हम ते देश में कई तथ पाएता का समादेश है तो प्रतिक प्रभु आहेश के लिए शहक का अपन्यत, एक्ट्रीन, देश मी किया जान आहिंदि इस लोक के होते हुए भी की लिए पहेंचे कार्य से बातने के लिए नार्यकि की आदिसीय समादिकत्य की एक अपीत का बेदीय उत्तरकार की एक अपीक किया जाता है । ते he case. If the cade one on series, a manufact of unders on the person before the DO DO. series of the person of the person of the best that the rose may be, in little to avoid sections work in excess, do I like the Appendix to the Control of the little are may be, in little to avoid section of the excess of the little of the Indian of the little of the Indian of the little of the Indian of the
- (R) এই টাট শিল ক্ষাৰ্থনেই প্ৰথম কশিলিক্ত, 1975, বা জলত্নী চাক জলুমাৰ প্ৰা সাটো কৰা স্থাসৰ সাটো কী সাটো প্ৰতিটিনি ৪৮৪ কৰি বৰ ব্যৱহানৰ প্ৰতে লিখিল কৰি होता আছিল। Bee every or application of C LH. - ² the experimental, and the policy of the adjustication purposed shall been a security stamp of the A bill as presented maker School leviller forms of the Countries would be, as unresided.
- ੱਤੇ, ਮੀਲਾ ਪ੍ਰਸਤ, ਪੈਜ਼ਨੈਕ ਤਰਜਨ ਪ੍ਰਸਤ ਹਵੇ ਨੇਬਕਰ ਮਹੀਲੀਕ ਸਕਾਫ਼ਬਿੰਦਰਾ (ਅਕੇ ਬਿੱਖੇ) ਜ਼ਿਕਜ਼ਕਰੀ, 1962 ਜੋ ਬੀਐਰ ਕਰ ਪਰਤ ਸੁਲੀਵਿਰ ਪਰਸਕੀ ਅਤੇ ਸ਼ਹਿੰਦ ਕਿਹਾ ਪਤਨੇ ਅਤੇ ਇਸ ਦੇ ਸੀ। ਸੀ। ਸੀ। ਅਤੇ ਸਮਾਤ ਤਸਕੀਏ ਸਿੰਘਾ ਤਰਜ਼ ਹੈ। 2 A tentor: o also invited to the rules covering those and object effect the contributed in doc Continue names and Service Appearant Policies (Propolation Rules, 1932)
- ్రం మంగ్రామికింగు అన్నాయి. ఈ ఆట్లా మొడ్డిలో అంగ్రామ్ కేళ్ళుక్క కెళ్ళుక్కా పేటు ఇతుండా అడుగాలో త్విస్తు. ప్రారంభి చేతాలోని కేషన్లకు అయితాలుకుండు గ్రామ to the కేస్ స్ట్రామ్స్ లో మొద్ది లో స్ట్రామికి 10 the july best opportunities of the sympthesis may refer to the Boyestone and security అత్తున్నాయి.



:: <u>DRDRR IN APPRAL</u> ::

M/s. Gren Assish Shie Breakins. "UB Agrarwal Helise", 2291/2293-671, Hill Drive, Beavuage-864001 (herdinalter reduced to an "the appellant") as his the present a post apsins. Her Coderin Original No.22: Ad/RORAL/BVA/RV/20.5 in Detect 30.10:291 at (hersionalise referred to an "the anguigned order") passed by the Assistant Commissioner of Control Excise's Service Tax, Rural Division, Bhavingan, 'hereinalise referred to as "the Adjudicating Authority").

The appellant holding Central Excise Registration No. AACEG7134RMM001 tengagud in mautuskutture of excisable goods visi Material constant from Breaking of Old & Used Ship Gling under Chapter 75; to 8 Lot Section RV or the first schedule to the Comball Expire Tariii Am, 1925;avoilms benefit of Central Uredit as her than Chavas Credit Rains, 200s. During the course of Audin it was obstacced that the appellant had observed excitable goods formisms delicant. Class provide larger a Furthern surrating of records revealed. that the appel and bod symbol Convol $\,\mathrm{C}$ and of Rs. 3,71,155/- $\,\mathrm{Ac}\,\mathrm{Rs}$, 6.25,460 max Input Services on tatA finishe month of April 2019 and April-3010 respectively and utilized the same towards payment at Control Excess Duty. The availabout of Convey Credit of Intervious tox, produly resid Consequent Agents, on the basis of the documents. issued by the Consinguatio Agents, was not legal and peager, a show (808) (12/32 No. V/13-1)4/Dom/BQ:2015-16 dated 19.1.2026 was setting to the Asia Northly the Joint Commissioner, Control Excess, H.Q. Shaki again The alonessid Show Cause Notice, after issuance of a recigioner i detta Ca 19,2016 in guisusace of CBEC Circular Sates, 99.3.2016 under lpha och mirroda y a mta för adjudices, or yelle. revised and as a result, tell made the conjugate sects be either instanby the Assastual Commissioner of Central Evolve (Frank Drywon) Blaverager Tro. adoresaid Show Cause Notice was Adjunionred vide employeed such a dated 120 (2.3016) wherein the Adjudgesting Stathenity continues the demand of wrongly signified Conva. Significally Rs. 9.96.6/ 37 lavelied and utilized by the appellant one ordered to its many by their Rub, 14 of Samma, Condit Rules, 2004, read with Section 11A(1) of the Central Excise Art, 1944 Alongs III introyet.



minh. Section 1188 of CKS 1944 years independ a general pending of each 2007, in don Rule 198 of Central Chedit Bullet, 2004.

- Deing agerieved by the impugned order, the Appellant field the present appeal.
 - The implicated order is non-speaking and should executed as the 2dipplication of the points did not right with the program asset by the appealant during the course of hearing before him as well as modern reply to the Show Course Notice; completely ignored the judgment referred and relied upon by the appellant.
 - The phase Course Notice is time barrod: Revolute authority can not involve the extended period of limitation, when the reduces of the appellant were auxiliarly by the effects during the previous and I, where a sand the survive control by I say short paying I have been the Add the present assign/malter was existed during the subsequent Addir contied our by the Second audic party covering the same period or over lapping period and broach, department current allogs that the appellant misstated to suppressed the facts from the durantment.
 - The appellant had mandy taken and availed the CENVAT credit. of Rs. 9,96.5407- of Service tax on fleight (GTA) paid by fixin correspondent again's: the adjunicating attribute cried by treating free coming meant a god of the appellant as a "CTA", filein consignment agents rendered at success to the apparable. and as the ago if of the aper last has been the solven tax on rronspectation charges and onlighted from the open last as perthe Person Box Roles. As regards the documents, appel antisubmitted that there were some minor defects in the consignment accessive and by their consignment agents but same are trebusial in manner, Board is no doubt about payment. of service issue the Adjustical right at the my calleged by ignorable the opposit leager of their consignment agents, which proves That the participant did exceive the services of consignment. apple and the appellant seed a techniques in their begins of account; there was no intention on the part of the appellant to dictivated. The intermity of an investor payment of the virgor god apage(by caula not be imposed.



- Pennite under Rule 15A of the Rules is not impossible as the Adjustivening Authories had not given any ecounds to be furnings that for contravely one district Policies II of Rules of Alwhat set, the acceptant was usue in tensity moderning the 15A of in Rules.
- I. Hearing in the motter was held on ±1.2.2016, wherein Savi M.N. Vadodariya, Consultant, appeared on behalf of the appellant and obterated the submission of their appeal neumonomicum and submission dated. ±1.3.2018 see appealment as

Vide the traditional Schmission of dates, 01.2,2018, the consultant of the appellant submissed that the Show Couse Notice. issued to their obend is time burred and subsequently impugned. order is also said and bad in law as there was no evidence or dispuzzion in the Show Cause Notice and in horagical order ons often supposes on of facts by their effect with inpart to reads the Control tien so Didy and Henricky exhaulted perject grade, and he in Polites. Their cuent was a slop browled, who wide dispatching/selling M.S.Plates (Waste 3) scrop obtained by Frencing. up of eld ör used ships by drop darbugh their Consignment agents. The folight was not paid for fruit client but the same was paid. Show the Harin Consignation Cagains. Fundable the consignment agency point that I began the this hear appearance discussions their survivor tax. bability on second caget an arrest paid by their; also disabsed Herpard emport of service tax in their service tax organis. The manaignment agents often demonting the fireight and service that pand Exercise from the total amount received from the entirpose buyers, estid the recusioning amount to the appellant. In their case, their converge than equals condened services to the appellant as the agent of ind appellant, paid in sarylos tax on transportation charges: collected, from the appetiant, which is as per two Saryles $T_{
m SR}$ Rubes. and recordingly appollure had rightly taken the predit of service (4). paid by technical experient agents.

I have gone duringly the appeal memorandism, written west made show izzlon made during personal hearing by the appellant.



- 5.1 find that the appellant has made parametrist regulations deposit of kal/5,000/ (7.5 % 9,95,645/-State Pank of India Challed Se 394 data \$.3.2617) seef indictly and prior the offers of provisions of section Section Central Excise Act 1974.
- 5.2 I find that the appellant field appeal on 64 day from the concare presented. For the alongspirit delay of 6 days, for lapped and authoration that there exist that I was body with the adjustication nonceautings of skillage arrangetics are to drive of adjudication; being o chartered Account firm, they were outy with the reply work of motions issued by the Income Tax department that to demonstration of curreacy. Therefore they so Is to it crops of the special within the from small time a by the Ay was negligible. Fir their author. #64 that if the belog was not combained, the applicant/appellant would suffer internatifie loss/damage. Also quoted some judgments in suppost of their contempon. I find the reason process to be genuine and delay is well within the presented than limit of 36 days its line Commissione. (Appeals) - Numpresent to extend on an Society Substitute Contra-Historiae Act. 1997 conduce the delay mad allow to appeal to be
- [7.8] I find that the corr issues to be decided in the present acrosslation.
 - 1. Whether the appeals of high by advited the Convac Cisc it of Service flax on CFA on the basis of documents issued by their Consignment Agents?
 - R. Whe Jour this demand is time beyond?
 - 3. Whether are not y is inner eable, and the angellant?
- 5.4 Nov. 1 take up the issue Whether the appoilant hous riginly movied the Central Credit of Service Tex on STA paid by their Consignment Agent on the locals of Consignment Size Voles issued by their Consignment Agents.
- 5.9.1 Undisputed fact of the case is that the appellant is a single-hindler, sold that codisable product in M.S. Places Washe & Scrap electioned by iterating up of all as used single through a single Consignment agricult, also a goods to their Consequent Agent



include sever of Central Fixese Invoice at an assessable value including the consequention charges for transportation of goods for their factory compiets to despertuess of noir consignment agents. The Consequent is applied sold of despertibed the goods to their Consequent Sections were near year by the Consignment Agents. The Consignment Agents issued consignment and portable mount, arrived at mathe following manner, to the appellant and pay the same so the appellant.

Cold Advisor + (Sub. pressed) - Theight of ungestioned by the Consignment Agency (Service company) - proxyph abrilloged to the larger business much some given by the demandament Agents + unmant, of Commission+ Leading/Tedoxima electrons

home by Consignment Agency (

The Appellant have awaited Central Cradit on the basis of the consignment sale notes is such by the Centsignment Agents, which has been constituted by the department.

NAV. I and that II is a norther case to decide whether the appellant had rightly paid the freight limited his agents or otherwise; who beredic sirily the as contended by the Appellant. But the issue been relied to the II a subject above Carrac notice and succeepmently, continued under impropried order was unhether the consignings sale notes can be considered as proper documents to avail the Convet Credit by the appellant in piece of the proposition of Rule 9 of Convet Credit Rules, 2004 and Rule 44 of Service Tax Rules, 1904.

tion that the jability for payment of service tax under CTA non-been stignified under attractive (4)(9)(a) the Stavice Tax Books, 1994 which defines iperson liable for paying service ray as any person who cave or is Table to pay freight either houself or through his second to include some of such goods by such in a goods conneget to teranon to taxable solver jouvided by a goods Transport Agency, where the consignor or consigner of gards is:

⁽P) Any Complete data and safe established by an expect complique.



[.] Comments from the region would be since an game to discrete transported Action 449.

 $[\]mathcal{G}_{ij}^{ij} = 600$ consigning formula by regularized under convention size. (9.56)

 $dP_{t} = 60\% \exp\{-3t/2\pi \cos t dt dt dy dt \cos t grider$, we have

 $[\]langle n
angle = m_{eff} \cos n eg replacated to construictions. Hopking type <math>f \phi_{eff} f \sin \theta$

(11) — outside aler of existable possile who be respetived under German Various Am., 1944 - Chinese and there exists.

i var. — any body corporate ustablished ar a paramedata jiwa engis meni ny aritandra. Any lave

From the above, it is evident that in the case of GTA solvies the least of service to a last of pay freight whom the service about the fire the goods is covered funder that of the service type was larger to a solving the goods is covered funder that of the seven specified categories. Accordingly, I find that liability to bey service tax was larger the Appellage as nor the Rips, Blant the proposal of the Ribs (1) of the Corver Chall the earliest was evidencing beyond the Ribs of the oracleofs which I find that the electron be to ten on the basis of the oracleofs evidencing beyond the Service tax. In the property case, it is thursed to have been paid by consignment agains and the value of the is want basis nor the tensor or is sales onto which too have refer defects issued by their times grower Agents.

4.00 f do not find any infractity in the decision of the objud sating Abblionity by holding that. Consignment Sale Mode upon which credit was fatten in for the proper Som contitorages I II ; Conset Consitting terms of the provision of sale of 1 of the Contan Consit Repost 0.004 and in terms of Rule 45 of Service Tant Coles. 1994. However tested to graduate the Contan of eligibility in terms of stale 9[2] of the Contan Contan Contan Contan II have gone through the sample copy of the Contago from Sale ofter Sci No. 241 issued for Olobal Ispan Links. Off Pages. Since Sale (Maja) Goldrigoth and following discrepancies were posseived as given which.

; — I	Official and details should be available	Observation — ————
	Details of Only of schrolog	. We have by mandoned, $\delta \hat{s}_{ij}$
	tax payable	Proving Tax of Rs. 24547- Stave
	•	been shown under the Lead.
	!	Expenditure on Sale. But
		Whather it is referent to
		GTA or Ancillary service of
ļ		GTA i.e. Local Carting,
i		KANDA, Usuceding or loading
-		or Disk amount of Service



	Shirst at a training a principle as the residence
	Tax on the Commission
	Theome, not clear
-:-	Description of the goods of Description of Casable Service
İ	Example service jassassathic (GFA) to not manalized
•	v _{elum} Commun. Formese or Valence of Breight is given: Pr
	So rice not registration devails of Society Tax
	nn mher of the person issuing Registration is given
	the montro, as included may
	[be.]
<u></u>	Name and address of the No. Address of M/s Gard
	bysking on sectorious of Ashrish Ship Breakers is given.
	promises of firms on second
	srage dealers on [provided of]
	politput service)
L	<u> </u>

In view of the above lasts and compatibless, to exact the odynization in a constant particle of the terror Credit Rules 2004, I lost in research y that the appealant should be given one must opportunity to substantiate has concention and should be asked to come forward with the following documents sucception also exclude.

- the respective copy of GAR Challans proving the mayment of Ger-fox Tax in his account by mair Consignment Aggrets
- Lorsy Recorpts on Consequenced Nation in any linear attention issues. By their respective transported on every aingle counsel of subject goods from the rectary premises to Co-nighment Agents, proving the movement of goods; Who booked the consignment?; booked on Yo-Pay basis of otherwise? Lipibility of Service Tax[who her is upon consignor to Consignor that I have been parked?
 - (ii) Consignment, wis a percy of payment peetigs, issued by the Terraports of terring to covere the hydrod angeto t.

Since Hill income is non-speaking as fac as the availability of Cenvet Cream in terms of Robi 19(2) of the Cenvet Condit Rubs, 5004 and in the present case, the appellant has encoused the sample sopport of december as well Consignment Agent sales cases and respective Central Conse involves, Caby of Agents t leader our to substantiate their decim hence the versa ty of the minute of a measured be certified at the multi-factor factor and those, the matter has so go back to the Adjudicating A Charles will confirm that the proofs of services covered by the above said decembers these both received and accomes pot for in the



books of the account of the appeared and locality who we do requirement, envisaged implies the Ricles are full botton the bases of environmentation and another interesting the admissibility in certain of the provisions of Rule 9(2) of the Consut Could Rules, 2004 and adigaticate the gradual adjusty. Novel assite any light appoints to a liber green and apparts only to prosent their ease and also the Assistant Commissioner shall be free to get may varification if necessary dance

5.4... Accordingly, the matter is remarated to the adjudged ug-A Charilly to observable for the issuers booking view of they that we force on the tourgoing leads a site organity an importantity to the appellant torepresent their case on the light of judicial presentance, legal provisions and place relevant factors. Accordingly, keeping all the other issues open, I see aside the interprete order and removed the resulted back to the salpudicating authority to reconsider the issuealready after to lowing the principles of harrytal position and practical speaking order. Decision of remissing motter band to the adjud coming arcitomic is also supported by decision in the case of West Coast. Page M 8s (to . Appellant is 2004)164(B.L.7.375(5.0). Appellant is also directed to consociate with the Adjodeship Ampuilty. attending personal hearing granted to them one systemic the resource. declarance as referred to bull 4.3.

आगिजकतीद्व गारावजकं गाहेआगोलकान्दियसार तपरोक्त तरीकेरोकियाजाता है।

The appeal filed by the appellant spaces disposed off in above

000 E18

अभर सहारिकेशक अंधिट १ अपयुरता (अयोजस)

೯೬Rggd, Post A.D. : Speed Foat F.NO.V2/88/6VR/2017

Dalbyl 4 3018

M./s. Girma Aallishi Ship Breskins, 1.83 Aളുമ ജ്മി Histar? 22/11/22/12 6/1] abli Dove.

Copy Tet-

The Codef Commonsmoner, GSTP & Control Excise, Airmedianal Zone, Annesa disch

Appeal acted by Nya Leep Appeal acted by Nya A

- The Commissioner (Appealar, Central Taxes, Rejkot.)
- 4. The Commissioner, GST & Central Excise. Pharmagan Commissionerate, Sharmagan
- 5 The Superiodenical, Rengeletti, GST & Control Excise, 202 Sept. Superiodenical, present the Control Excise.
- ැන්. ම uard Pile.
- 7 Justic, Pile for Ove the Additional Director Control [Artist] Almost background shift, Almost about

