्वामुक्त । इनीतरंग का काबीसव, केन्स्टीय नरत् पन चेना कर और उत्पाद शुल्कः: DEPENDENCE AND SIGNER (APPEAL SECONDARI, 65 D& EADSE)

> दविसेंग तल, जी एस दी अवस / 3° Food, CST Blasser, नेस जनसे 'नेना नोण, → Rove Courty-Ring Rood,



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14.06-2018

Forced by Shril Gogi Kuth, Additional Director General (Andth), Almondated Sonal Quit. Abruedabod.

अंग्रेल सुचित को प्रयत अधिभवन १९४० हो भाषत्व, केई र प्रयत्न गुम्क (केंग्रेसियन १९४० में) २.५ ज्या ज ों, येगा को की रही संवक्ती के सन्दर्भ में सदेश महीता नमने का जोक्य हो तमोड़ काठवारी के उस में मितृस्त िंग नरा है।

¹⁰ pulsuance to Results requireshor for PhysiCle O Editber double? [0.217] and who Court a Define No. 97/2017 ST July: A Hilder A, and A opportunity Additional Director Court of A. Bit Alumaterial Zenzi Unit, Alimedulud has been appointed as Aggester 2003 May be the periods of assemptement in respect of Appeals filed under Section 33 of Constal Perma Art, 1011 and Station 35 of the Analysis Art, 1994

त्र पर तम मन्द्र में स्वत्रामा सम्प्रमान्द्र द्वाद्वराः संदिक्षक त्यादुक्ल, केन्द्रीय कार्यक क्षुत्वर भोधवाद, वयापति भाजास्त्राज्ञ संवतिभिया द्वार्थ अपरविधित सन्द्री सूत्र अन्द्रेया से समितः त 41 Advine the stream monopoled OIC insues: by Addates y facility appropriate on the Commissions, Constant Convert Convert Laz, Reject & Jamnegar / Gondhidatos ...

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1.M/& Rudre Construction Co., 209, Flatinum Arcade., Jayahove Ciscove Real. Kadwa Chowk, Junagadh.

हार (महेर)) किया में व्युक्ति जोड़ प्र्यापित किंग्रेनीकिंस जीके हैं। क्यांका के शिव में राज कि का के राजक કળીય સામરે તેવે સંગણા કેવી a na analasi ya kana ya n Any pota wa kana ingina na inik umamati Appent may file an a spent ka tae a suppotate antipationily. Ini tae atlination way

- নীয় একক প্ৰেন্দ্ৰীয় মন্দ্ৰ স্কৃতি হয় উৎকাৰ প্ৰায়নীয় ব্যাহানীয়ালয় বি চাঁৱা প্ৰবাহ বিজ্ঞায় ব্যাহা প্ৰকা সাটনিটন (1944 ক) শাৰ বিষয় দি উৎকাল কে জিনা বাইনিয়েন এইন কি মান উদ ক চাঁৱালন 251 and more submer and the same of second to the one of the second states of the second states of the second state जोड़ (क्रिसेट) जवाब की पा स्वयत्त हैं। ' Agrees to Constants I states & Second Car Appellate Transmal under Seconds 15D of CLA, 1911 7 Under Region Streff the Finance And, 1994 on space The task
- करी अगर अनुस्तालन से सन्दर्भनेतन करी। असे दीम, १७००, जन्मतन का दन भूवज्य दा सेतल्पत से लिख तराजाधित्रकों के विभेन कोठ, वेहन कर्मीक से 2, 3मर के दिसम् बाई केस्ट्री, को की जिसके करिन , The special conduct flux on all score के benear flax Appendiate Prior allo West Reack No. 2, R.K. Futam, New Della is a lightler tetating to the special to and without to 1i1
- उनकेवल विश्वाहरू ३१८) से बहाह का प्रयोग के अन्यता क्षेत्र सभी स्थिति होना शत्क, वेसीय २ घट १००० ज्य सनमन्त्र प्रातीक जा प्रातिकरण (सिन्दर) की प्रसिन्ध सार्वन प्रतिक , दुविसीने तम, कहुलाने अर्थन असमित अन्तराधार स्टब्स्टर, जानके नसी प्रतिक ह 1iif
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अपंतरित स्वाप्तिकान के ज़ास करित पर ते स्वाप्ते के हिंद सेन्द्रोंग उत्तर प्रवस्त करित भिर्म्स हते, 2001, में किंग्रेस C के अन्तरित विशेषित किंग तर प्रिंग 2003 में चार प्रयोगों न चर्चे किया तथा परिए । इसने से तम से पास प्रव नहीं के साथ पास प्रमार धारण को चौर अंधवा के ज़ान पर आग तो खान्या पर आगंधा स्वाप्त प्रवत कर त्यह कर के अपने स्वाप्त प्रमार धारण को चौर अंधवा के ज़ान पर आग वांच खान्या पर आगंधा स्वाप्त (6004 करें), 5,0004 ध्युवे स्वाप्त की लोग स्वाप्त के लिए अंधवा की जान स्वाप्त वांच के गाँधक है तो के द (6004 करें), 5,0004 ध्युवे संवता (9,0004) स्वार्थ के लिए जिस क्या उत्तर के सीते स्वाप्त कर कर किंगोंदित क्या के स्वाप्त संवति के प्रतिविध करवार्थिकाल के सिंही के क्या राज्य के सीते स्वाप्त के बाग से लियों (6004 करें), 5,0004 ध्युवे संवत्त (9,0004) स्वार्थ के सिंही के क्या राज्य के सीते स्वाप्त कर कि किंगोंदित क्या के क्या का प्रति के प्रतिविध करवार्थिकाल के धारत के सहस्वत के सिंहतान के बाग से किंगोंदित की के के का व्यक्त के लेक द्वारा कार रक्ष किंस की नाम से साथ कि राजा साहिए जाने कि नाम साथ प्राप्त इस से की का व्यक्त के लेक द्वारा कर किंस की नाम के साथ के राजा साहिए जाने की साथ के साथ की साथ का साथ प्राप्त ·-:1

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The upwell under solo section (1) of Section 60 of she if across Act, 1964, to the Arrise at Printing Sing to filter, 1864, and Shoiling an origination solotopy a rise order appealed stands being a provider, 1864, and Shoiling another monitorial accepted in the order appealed stands being a which shall be dethied order and following the acted by the 2000 Kar (2000) where the strain of sections is the shall be detailed at the strain for the loss of the filter of the strain of sections is the shall be detailed at the strain of sections is the shall be been be the strain of sections is the strain of the strain for the strain of the strain the strain of the strain the strain of the s

'डतता तथितीलाज, अञ्चल की प्राप्त की तीं। उत्तरवास भी (2) पत्ने (24) के प्रदेशभी करते की तथी अभावता झेतलावा. जिल्लामा की 1994 की जिल्लाम 9(2) पत 9(25) के उत्तर निर्धारित प्रदेश 5.3° वर्ग्स की दिया की पिल्लाम साथ lil ात प्रभवः अन्दरियः अन्यदा राज्यः अभिवतः त्रांगुन्तः (त्रावेज्ञ), अन्द्रेता उत्तारः प्रमुखः व्युत्तः भारितः सार्वता वेव प्रतिभा व्यवनः करे ।अन्त्रे से एको पनि विमाणीमा भिनी वाहिण्युः अति आयुष्यता व्युत्त्यं स्ट्राव्यक् आयुवसा अवदा अभावुवसा ्य स्थान के प्राप्त के इस्टींच उत्पत्त कुला हैयावन, की अपीलीय जाउंग्राधितनण का आदेतः इसे करता के प्रेतीन देने दाने भाष्ठ्र जो। इसि मी भाष्ट्री स्टिस्ट करने होती है. ब्रिजिमी भाष्ट्री से इस्ट करने है.

The appeal made to see the right of the CATES declare and for SA declaration of the Finance for 1990, shall be a filled in the SC framework to see the CATES Rule (12) & 0(26) of the Service Tax Pales, 100- and shall be assume a not be a paper of the kind of CATES for the Cates of the Service Commissioner, Directal Leaves (Appeals) (see of which see the sport for tary word supplies the press of by the commissioner as thereing the Assistant Commissioner of Departy Commissioner of Cates (Service Jack) (see of which show the sport for tary and supplies the press of by the commissioner as thereing the Assistant Commissioner of Departy Commissioner of Cates (Service Jack) of the Service the sport of the Service of Cates of the Service of the Service Cates of the Service Cates of the Service Cates of the Service Cates of the Service Cates of the Service of the Service

- रोंग्स भुनकर विन्दीय उत्पाद हुन्य पंच के यह संदेशीय प्रतिकरण (वेस्टेश के प्रति स्थीन) के माल्ये में सेल्ट्रीण हालद स्ट्रेन्ट मॉफ्टेंग्स 1944 की धार अधाक के आपमेल जो की फरतीय ऑफीस्टन, 1994 का श्रम 35 क गेल्मो । ें उसर को प्रांत्यानु की गई है। इस आहंघ के गरिए त्यांकीय आदिकत्या के प्रायंत्व करने समय प्रमुख प्रक्रिशकः कांग्रेके Э.ग'नेश्वत (ICS), क्रम तता र कुमोन्त हि दिन् हे, ता सूत्री त ज़ब हे.≋ः दुर्वता जिवण्डेल है. या भूनतान गेंग्वा जाए कश्चा 'से द्रुप्त आप थे, जेन्सेन अन्य के जान नहीं, नवारी, चयारीन 2व वर्षि दश નામવ્યું છે. તેમેં ન્યુપ્લાન્ટ નારાય ત્યણનો વિગ્રંકો
 - केन्द्रीय उन रह सुरुक एवं स्टाइटर के संस्थेत व कि दिए में महुरका में जिल्हा धारित्व है। आस 11 हो ज केरतकी संस्थ

 - ۲<u>.</u> ेनने स्टार श्रीय जा गई नाइला प्रार्थ
 - : •. રખતેલ છે. 'ખેતમાં છો આ ખિતમાં ઉપયોગ તે કે દેશ રંજમાં

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बारे साल रह लिसे सुकमान के सामले से, तथा तुकतान काली साल की विस्ता कालगात से भएक पुत्र भः भवन्छ भ के अंद्राज का विक्री प्रसार अवस्तात था। फिर विस्ती तक अवस्तु भवास दुसरे संहता पर प्राइप्यता के लोगत, यह किया अन्नर बुद्ध में ता भें तरम में माल सार्व्यर करना के दूँया। किया सारक्षेण या किया सेन्द्र कुला अलाक के सुवसान 1i1 ज भनते में।

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Encase of relatered duty of excise on good a constant of an environ of your continences and re-or of on excising moments, used on the monularity ency the goods which are expected to any country are extended unlated lines.

- ेले... रहि भगाद शास का स्वतंत्रत होता हिंदा शास्त्र के अपने से पत न शुरान को साथ मिर्दन किया काम है। (कि अस्तर न प्रियंत्र प्रतित का त्यादियाल freis erent to Septi & Divitationation payment of deal
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- PUERT HEAR WE AND A SHARE A REVISED WEAR WEAR WEAR AND A SHERE SPEED (2018) FRANKARY, SO THE SHERE AND A SHERE WEAR AND A SHERE WE AND A SHERE WE AND A SHERE WE AND A SHERE WEAR AND A SHERE WE AND A SHERE WEAR AND A SHERE WEAR AND A SHERE WE AND A SHERE WEAR AND A SHERE WE AND A SHERE WE AND A SHERE WEAR AND A SHERE WE AND A ۲.
- अन्येक्षण आवद्दा के हिंग जिल्लाकेकोंग कोर्बलित शिक्ष भेगवन्त्रवरी की भेगकों व्यक्ति । तिमें स्वरू रक्षण अन्त से अन्यता । अन्द्रे भेग हो तो करवे ४७७७ वह भूकतान स्वर्था आणि और बॉरि सेव्यक उन्हें एक सार्व के से से कार्य हो तो स्वर्थ 1.000 में के राज्यता किया आणि तिम जन्मकरण अन्य प्रहारकों द्वार्ट्य कि उन्हें स्वर्थ 1.000 में के राज्यता किया आणि किया करफरण अन्य प्रहारकों द्वार्ट्य कि उन्हें स्वर्थ 1.000 में के राज्यता किया आणि मिल्लीको में उपलिक्ष रेवल द्वित के लिया के राज्य के 1.000 में अन्यका के आज का मानक रखी के कार्यन के मान विद्युत्तिक स्वर्थ के स्वर्थ lv.
- All ζ_{2} such that $A_{1} = 0$ and $A_{2} = 0$ that β_{1} is a set $\gamma_{2} = 0$ if $\beta_{1} = 0$. We show that β_{2} is a set of the set o 121
- भौगरविभिनेत स्थितित "हिरू अधिविभाग 1975, में उन्हर्नुतोन के अनुसार पुत्र अवसार्थ्य स्थान अधेर में। पनि तर विभवेदा E.S.) कोचे वा स्वयवस्थ शुरूत दिनिए दिना हमा कहिस 7 Che supplied among period for CH 25 the case may be and the order of the adjustmenting at the fight shell the account fee sumplief For 6.50 as respected under Schedule 5 in teacour The fight fight of Schedule sectors of ιΞL
- গ্ৰীয়া ব্যক্তম সন্দৰ্শন সময় মূহত হয়। উদ্যন্ত সে নিৰ্মান সমাধানি ভাল (সামি ^{মাজৰ}া) বিশ্বনাগৰী (1992) মী উপলি আ গ্ৰন্থীৰ ভাৰতি মাজৰ মাই মাইলাইন কৰে বাবে নিৰ্মান উঠি প্ৰায় পাঁওবাৰ গ্ৰন্থীয়ে বিশ্ব কৰে মি শ্ৰমিক কোনাৰ সময় কৰে কোনো বাবে ব্যক্ত কাৰ্যকালক কিছে কোনা বিভাগ কোনাৰ বিশ্ব বিশ্ব কৰে মিল উদ্যালয়ে, উদ্যোগৰ কৰে জিলাইনৰ শালক বিশ্ব বিশ্ব কিছে মেলা বিভাগ কোনাৰ বিশ্ব বিশ্ব কৰে মেলা ŢΕ
- ্রা দেশে এমারীণ রাগিকাটি হয় এমরে আরিস দেশে ৪ কেমির কোমক, ভিন্দে এম কর্মকর্ম সময়ক ও উদ্ a Configuration of the second second of the second property and the second second second second second second For the externet, celorized and these consistence relating to the second se second second



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ORDER ON APPEAL

Driefly stated the facts of the case froms more.

(i) Vet Rul a Construction Co. (20%) Polinum former, how use Cohemic Kooff, Kouler Clowle, hexage/li-3d2 30, (herein after referred to as "the respondent") are holding Service Tas. Repolation: No. AAKWR051655 0001 (it.a), about a sing of the 15,08,4575 (Service Tas, of Repolation No. AAKWR051655 0001 (it.a), about a sing of the 15,08,4575 (Service Tas, of Repolation No. AAKWR051655 0001 (it.a), about a sing of the 15,08,4575 (Service Tas, of Repolation No. AAKWR051655 0001 (it.a), about a service of reference we excluding granted to the solwing provided to the Government of Deterministic and Level Authoration, we provided in Section C2 of the Plance Act, 1994. The next of the method of 05,11,2050 along we concernents as detaile 15,090 (Section 20 Deterministic on a counting of the tail disting). Show Cause Notice cated Oct, 2,2016 was castled to the respondent and by the raid disting of the disting them to an out the dominants for the form of the tail of the provided the section of the dominants for the tail of the form the tail of the tail disting of the tail disting of the dominant of the dominant of the tail of the tail of the section of the dominant of the tail of the tail of the tail of the tail of the dominant of the dominant of the dominant of the tail of the tail of the tail of the section of the dominant of the dominant of the tail of the tail of the tail of the tail of the dominant of the dominant of the tail of the taile tail of the t

(ii) The Adric coding Advice invitivends, the impligned order solutioned, efford chain of Rs. 19.58.-572- in electric convisions of the State fille State of Evelop Act, 19-4 is condered applicable to service the matter under Section R2 of the binance Act, 1994 could with Societ 10.2 of the Fourier Act, 1994 could with Societ 10.2 of the Fourier Act, 2016.

3. But grappinged by the repuper's other the spin and duly set to used by the pair (mapping) of a spin of a graph of a gr

(i) The respondent to not submitted depy of any central barred into by Suar with the receiver for providing the solution depy of any central barred into by Suar with the solution depy and barries of Tradenc for which refund in question ensite of the descent full central, it cannot be verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified and a-vertainal of the solution depy and the verified an

(h) Willow service tex has not been passed on converticely person by the dependent of factors

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Bots can only be condical to consince by seturing of Contracts and Bills formities in respect of the state conducts model of the respect of the different formulation of the scheme of the birds of the temporatem. Refer and the docting of Unjust Linternment is a few and structure docting. Reference is graded on the decision of Henford Support of Court 11 the view of M. (114) for the two of 60 to 1 to 105 (85) (11, 11, 247 (80)).

(III) Into the STD returns filed for the relevant period, it is found that the response of the disconsel conducts and the literium of CFN VAT Crest ratio T_{2} and the literium ReS,60.00.7 for payment of services for during the veriod form Applicates of September/2010 and Contract2003 to M(10),2016; that the Alfordia (ing Alebericy has not consider differ show while deciding the refinal class in question as to whether Conte VAT Creations at lower to the respondent with a allowing the burdle of service (as for while the appointent with a allowing the burdle of examplication from regiment of service (as for while the appointent by block field by the service) as to write the Context of a for while the distribution by the field by the service (as for while the appointent by block field by the service) is to be appointed from regiment of service (as for while the application by block field by the service) is the application by block field by the service (as STD) returns and other before the service the implication).

the Arganetical Authority isolated in America agree infind of the interest of dis I. Reliant4287 which is not compatible as per of Section 102 of the Finance April 1994, in termich as Robow et an (C) of Paration-102 of the Finance Act, 1994, it estigationly provided that half of the state. shall be made of all such Service Tax which has been policy of 1.17. Thus, the term increst is notmost in the soul Section 102 doid. It a wither law then the meaning of any feature taxing stated. cannel be understood with reference to some similar form, used in difficult taking statute. It is r we had angle to be only dend in the context to is used in the very section where the fermi r found to be used. Zeing so, even while understanding dur term fache dur interes "In Section 11B of Central transfer for, in convertise made applicable with reference to the retirnal of Service Yax allowed in-Section 102 (bid) Owe the Station 105 (bid else) its that the related of section tay here to be more, there in no some moment that the refinit of interest is also specified under Section 302 (b08. The reflicitly devices containly be a success if the process of allowing reflicit elements specifies of refund of inversify which is about 12 % of an 107 ibid. For say, represent of interest by the requirement weaks to the list paying so vice tax in tome and thus, it is by nature of penal action which, is not severed under Station UC and

4. The responsion such that divid 26.03 (20.8 file) (Cross Objection (Written Subtraction) are the grounds intendia mentions/ as under:

(i) the datas of Aq economic and Notice to proceed with the work wherein services requiring for the Grossmann and primeto OF 09.2015 and thus, services to question back invariancy wavided under contrasts entered back prior to 01.03 2015. For respondent claims, to have committed these documents before the Adjuncturing Authority as dotailed at East 0 of the implying forder.

(ii) Francis not subject to the SCN of opped the Bielepartmetics between the that provides to the Government Burther, there is an easily build and show in Section 102 (b) is shich asks for production of Corr act.

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(iii) There is no allogation in the SCN or controlled in appeal that the serveres were real provided under a contract the was entered into prior to 0 = 0.2015.

(iv) There is an imposed in the 5CN to deny welled by sping non-submission of depy of owners). Thus, we call field asking for reversal of refund order by citing reactor of these submission of contract, has traveled beyond the very end SCN. It is well of low that good is of appeal containing how of the scope of SCN. Reference is placed on the decision of the thigh (the time to the case of Haja, Acro 160,2008 (181), H. J. 23 (Born), and in the case of Principal Commissioner of Chastons, CU-2 SC, Nagola, Vis Palerimer longe, Fort 160,2018 (200) 161,11,43 (Born), H. Stat, appeal is not may runnote.

(c) On the contention of the appellant that the Section 10.2 is a defined is second to is selected by the respectition fluct an guide justicity over of Circulars or Exercisions or Trace names each been issued by the CDEC or any array of producting the power has to be followed and documents to be the other for the propose of return under Section 302 rate. In advance there we indicat poly sector to be 5.5% followed and an integration of the grant of the Section 302 rate.

(33) Gott was about the the Arljufficating Archeoity has held that burdet of service that in the pure-set case has not been bassed on to any other person without subdivy of contracts, the respondent has submitted to be.

- (a) The Contract and were orders in the present core side as religion to \$1.24.2015. Whet the side account was exampled Turcher. To integrand order on this inster is present (assolved CA Comfronte dated 29.51.2016 issued by 5 to Note in a Kloub), the writtin it is contract that no so vise too is previously by backtiment. The appendimentages that this could be to prime the false.
- (b) I π.eler. requirement of Contract is motiful proverified. Index Society 102 fm2 men specified in the SCN.
- (c) There is no any suggestion in the appeal the sample text was passed on to any other powers by the respective. It is also not alleged that vertificate of CA, is in one merine incorrect or faire. Thus, passed any passed on the sample of a standard terrational or each will be a notice transmission to any other parson, which is net parmitable.
- (d) Its impropredender possible 'to applying the principle of impost such lines. "Secur, is is inversed, on the part of appellant in allege or second that desiston of Southle Supple we Could in the case of Minuted induction was 1997 (September) 207 (SeC) Second Seconds), which growing could.

[sti] On the interest rates, it is submitted that as per Sub section (2) of Section 102 ibid, service, we looked at collected in a first order as if it can were not very variage the relevant where the e is manifed to refine the service tax on the premise that these was no looy, it internationally follows that $(z_2, z_3) \sim (z_1^2, p_1)$ is internationally follows that $(z_2, z_3) \sim (z_1^2, p_2)$

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Will Content on the contention of Cecose Credit as inertial metric roll of Parky (1), a way the respondent offer reproducing the role-on paragraph of one of a content of the sector dat that

- (a) since the appellant on record stated that Section 102 ibid is a different evolution of the exist of 202 to a notable provision which into in As New is replaced of CENVAT Credit in Section 102 ibid, the appellant terms by gene the matrix of placed and the baset of even down in the even section 102 ibid, or specified in Section 102 ibid, or specified in Section 102 ibid, not specified in Section 102 ibid, or set of 202 and the even down has been down to a present of 02 dust, must be made a pretext for questioning the even down has specified in Section 102 dust, must be made a pretext for questioning the even down has been appelled.
- (b) the voccention of the appollant that the Acitalizating Authority has not considered due Sit A network show the workness and thilliest of notified WAT Cooliths the fully recorport is as which at the Adjudicating Authority has specifically dealt with this issue of Fam 4 of the impognation of that the state with ground is used in y to flots a call allowing thesis.
- (a) Further, on this issue, appeal does not bring out any specific legal infinite to the functings of the Adjustmenting Authority and here at the specific this sugarflie ways at mayorities as totally nebulous and therefore, not traable in the even of law.

3. Personal rearing was held on 26.03 2008 wherein Simi Vikada Mahtal Consultant appeared on held field the consultant of exploite this was the detail rate y and fills, the written accertisation dated 200.002018 for consideration.

6. It have carefully game through the facts of the case of inviteds, provide of the appeal. menor shown if yelloy the appellant and nise the class objection (written succustion) Siec and erall submission made at the size others call tear righty the monor dot. It take up the agreed for the that desision. I fund that the despendent has entered into systements/contacts with Government'I stall authority/Guysmments). (hority to previous works as anti-tail at parts-12 of the important larger distribution) true mentioned services provided to the Government in relation to the construction work, which we e previously computer vide e ray 10(a) are relied to Mega Deeppher Norffeeten No. 2020-2. dated 20.06.2012, applie big (from 01.07.95)? mode the new bary of a get or list result service tos-However, these exemption entries of Nonfiguration No. 15/3012 ST wave defined wide the Figures Any POIS and encodingly, a Notaberture No. 2020, arX 1 coled COUSEDUE issued for which care of the brid memptical Elener, with effort thus 1-t April 2018, sowers, provided to a the Covering em, a Local Authority of a Coverintenial Authority in respect of persimation, erection, control (syluming, insiduation instructions). Officing and, repair, monoteconde, renovation on a target of in pleased autochore of any original wrents mean revéaminantly for use other than for commerce, industries, in knywchol historess of grafensian and out sequence meant precisit family for use us ee, esconal, clinical emeter i una asablishare : becaus caselles Assersing y d'ente-perière paid service can be raised from 0.1012913 for above revolutional metabolic previous previous



they among the partnership and they continue and the fore been entered into with down practic 1st March, 2015. Such service the is aggregating to Rs. 15.08.029-1 on bills of sol dot of the parinel them Oull4, SUS to 32 O2.2016 and interval of reling to 3a 50428-concellays interval eff such accidents, under Er above mentions? contracts. Decoph the Finance Act, 2016, the eveniphotom settless of such colarization related services provided to the Covernment arc, has seen caretal to Acondingly, Notificating No. 9/2016-57 (ato) 61.03/2016 has been used to annual Notineation 25-2012 XP value, 19-66.2015 we as the use there - 12A, to size the above structwhy was in mapping of which constant has been entered into this to Let March, 2015. However, intespest of such services provided and bit allowed by the assessment of the last of them (Hull4, VCB) to 29.02.2010 (he beings inclusive) to the Generouszy. Local synthetics: Generational Augments', Augmented such en which the service tro line been paid by the service provider due to watch service of the exeloption of y of Net limit - - 33/9012-37 thid why he was exercise during dat period, a new provision -Soction 102, has been insected through the Phranee Alet. 2016, to grant the resturn of the st news whe has raid on such a colors buring that exticd. Therefore, the appellant characterized of RedD,SB,1571 (Service free life) of KA, CAURUCAN and interesting 1. Bh. 50,43374) provide the finrespect of the survival provided to the Oovernment during the FS 2015-18 to be newly introduced. Scource 102 of the 3 interior Act, 1994, the reservent portion florer on support and as moved for the location un etxintim al l'eni-ma-

- (i) Howevershing organing contributed in Learnin odd, no set the tax shell to be set or universal during the probability or contributed in 1999 3013 and earling tax the 2007 2016 in the grant of 1999 3013 and earling tax the 2007 2016 in the grant of tax to be an earlier of the analysis of the tax to be an earlier or tax to be an earlier of tax to be an earlier often earlier oft
 - (a) a tiell structure or any other original works means productionally for one wher then for commerce, advanty or any other borderys or projection;
 - (b) it SURGING mentu predominantis for the ar
 - an educational interfactive near.
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- andy figure and its age off any in society or set annound an annot english and set grant for and internation (a an ann in 1918) and an an internation of the standard for the set of the set of the set of the set of the set of
- under in computer envired have before the \$1.43.2015 can an writch operativities saying data in Born applicable. And Boompute before the data
- (2) actualization be made of off such an error way when her term concerned the web in world nor know here suffered bar address that (1, here a give a call the mean of these.

Steeping the sout provisions of Section 102 ibut in mind. I proceed to devide the oppeal of unifer-

7. I find that there is no descript that the provision of Section 103 of the Fillows Act, 1994, provides for the reliant of service her part in respect of service provided to the Government order the specified categories is a construct or constitution or automing, installation, considering (fing out her parts and extension or allocated for Jerpany service line or the provide or a chere.)

Ri ala

is not no dispute that where a of any design of growids $||_{2}$ is a specified is the construction services to 900 Government and Local Authority during the 1Y 2005. In and the nucl-structure work support of 141.03.2615 (where 1Y 1914-15) as per entry 1951. 19 of Maya Exemption Notification No. 192012 ST. There is also no dispute that the decondent yout the Service has of Solving two 1085. 13.08,0004 and the except of 081.30 e2005 on delayed payment of services and the works, the serviced had filled the appeal both on means as well as on the growth of a just conditions. The appellant had filled the appeal both on means as well as on the growth of a just conditions. The appellant had other only can be used to be realistic equivalent of Para-3 above. The respondent has also filled the cross objection interalis on the growth of Para-3 above. The respondent has also filled the order only can be used to be allowed by the Aujulia jual conditions has also filled the cross objection interalis on the growth by the Aujulia jua-Automity offer the imported order is legally sessing the oracle Now, Julks no the such is an exterior which appendes the imported order is legally sessing the oracle Now, Julks no the such is no which appendes the device or

5. . On the contention that the respondent has not random then $m_{\rm eV}$ of $a_{\rm eV}$ and $a_{\rm eV}$ is considered in multicent a. Data-313 above, I find that the related data it question was filed dices with me documents melading. Net/attenny Gays at Work (Walve of each bit of grand of the press lyreadel' and also "Nell'Attention copy of grant regimed childrent X-4. But as proved of active new new) or $dark hard 22\,hold$) as mean oried at parts 3 of the onjingnet lower. However, it is not disputed by the appollant before met Further, as mentioned automa-1 ed the implaned order, the said shiim with documents were sent to the Kerge Officer for very matter and the Vertication Reven detect 50.10 following the state also denote the science of consulation submission enforcing equation (see claim was verified on the basis of documents submitted with the claim and thus, no specific query was more units and verification report Further, as meaninged of parabilishing angugued units . I plan <u>tind</u> that subsequency when the SCN date 106 17 2016 was used to the respondent the conce icities, part consingrees ents were for eased for. Thus, for these tases, it else by teargraphicated the $M_{\rm e}$ μ is pling A theory after using gas the Week Oners and R.A nills triand, had using to conclusion that the respondent had provided the convertisations envices to the Covernment authorities there-part of the contracts's granuate extend to See III.09 2015. Thus, without asking for the actual contracts from the responders, the ACOCitasion, An body hed actisfied himself that the conciliant the reasoning entered free higher an (4.02.2015) of the Sub-Section (1) of Section 102 feed, had been fiddlike in the researchests. Forther, said prodition is there in the said Section 100 its drugs to easure that the benefits are available in respect of mose contracts which the suters held of Ch.7018 (e.g., the Adjudicating Actionity of the leave of the Weak Christianal JUA Bills and enderhavismining your initiation open with a Range follower has satisfied himself and found that me said compacts were actually scienced before 01.02.2015 and twee under reis early success. I do not find thy information the unipagree order. Further, indicating that the the generative of the approximate a contract of an weight reliand granted were related with 01.00.2017 and no south evidences or large charactivery tasts have been placed before maloy the



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oppellond. For bot, this assoc way downed to see in the SCN data? 06.12.20% issues to the method burley, I also find that there is orbitan 1/2 specific exponential entimetered in the said section 102 that that the refluid claim should invariably be accompation by the copies of the contract specific to 0.002015 is following the department for the same. Hence, when the condition of contracts prior to 01.002015 is following the department of the condition of $\frac{1}{2}$ the department of the condition of $\frac{1}{2}$ along $\frac{1}{2}$ the department of the same. Hence, when the condition of contracts prior to 01.002015 is following the department of the condition of $\frac{1}{2}$ along $\frac{1}{2}$ the department of the same field of the same field $\frac{1}{2}$ the department of contracts prior to 01.002015 is following the $\frac{1}{2}$ when the condition of contracts prior to 01.002015 is following the $\frac{1}{2}$ when the department of the same field $\frac{1}{2}$ the department of the same field $\frac{1}{2}$ set of $\frac{1}{2}$ along $\frac{1}{2}$ the department of the same field $\frac{1}{2}$ the department of the same field $\frac{1}{2}$ the department of the same field $\frac{1}{2}$ the department of $\frac{1}{2}$ along $\frac{1}{2}$ the department of $\frac{1}{2}$ along $\frac{1}{2}$ the department of $\frac{1}{2}$ along $\frac{1}{2}$ the department of $\frac{1}{2}$ and $\frac{1}{2}$ the department of $\frac{1}{2}$ and $\frac{1}{2}$ the department of $\frac{1}{2}$ and $\frac{1}{2}$ along $\frac{1}{2}$ the department of $\frac{1}{2}$ and $\frac{1}{2}$ along $\frac{1}{2}$ and $\frac{1}{2}$ along $\frac{1}{2}$ and $\frac{1}{2}$ and

9. On the statement of the appellant on the twate of a given enhanced as interest a mentioned at period(i) above, I find that the appellant has websitedly contended that reduced of textic grantational of the webbledle of the barrier of the bas and note presest on barrel cases the Dectator of Univer Enrichment is a free and saturate document 1 find that is the verification report deted 30.11.2010 at the Bange S performation of a document of a Series of Period et al. Period et al. Series and saturate an approach case of the Period et al. Period et al. Series and an approach of a Series of the Period et al. Period et al. Series of the Period et al. Period et al. Period et al. Series of the Period et al. Period et al. Period et al. Period et al. Series of the Period et al. Period

9.1 From the above facts, it is clear that the department has related this issue of enjoying contributent and object for the Contribute from CA. However, inter the only of the Contribute dated 29.11.2016 of MASNLY Kineds (MING: 108929). Characted Accordinant, 5 for the the state of Contributes as under .

1. Take in the configuration we have an give policy by resultant NA Plan recovered in the bulk of contents to.

. До — - фила Линика Колс Сименальник (Переколистикисти селт<mark>у), таки уд <u>зел</u>аў у бер бер багр</mark>анской меся на Селал Пала маста полоской буласт бела по сало маста, бел, таком боль 1965 у баго Хелійски, а стілка — ¹⁹

From the under basic bold prices of words in the above Certificate, it transpires that the same is only detifying that the preparation basic relatives to relative to a basic of a state of the preparation that has not relative to be basic of a state of the state of the preparation of the preparation to be able to be and presented to be and presented by the preparation of the presented by the preparation of th

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9.2 The refund claim subcioned time, the unpugned order is in view of the provisions of section 118 of the Control Fracion Act 1044 as math strikeable to service tax matter asker 8, crime 52 of the Finance. Act, 1994 crack with Section 101 of the Enders Act, 2016. The relevant convisions of the same Section 118 is represented as unclus to be for approximition of the asker.

Claim in reland of *RECTION [into and fills interest if my, paid on thick dug]*. (1, the period on animal related of any frequenties and interest. If the public rest into dug] is the fille period of the period

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jde <u>– and lehter of the best and litterett. It they will got t</u>ook dougt point to the metado<u>rdares, y be</u> had not product on the invidence of these just (they <u>and inverses, if any, point on such only) by pyj</u> <u>adapt persons</u>

(** The files of engine and increas if <u>wer quid on each dougt know by the bayer, y by byd no</u> <u>weerd on the incidence of werk (doug and immed) if our, publical pych (first) to one piller</u> <u>werne</u>

n) – – – Am prinz, et mense ond underste (* 627, 2014 be 260) die je bene be der einer zweie diese. Grapplikaans en die vanzen Die waarden wege by karitikening in die Officiel Gazene weerige.

Benefiled firster the an excition on and exclusion of the first proton when its conset approx (conthe system of the Convel Conservation the analysis of first and monose if one post of each day (based from uses of on by the persons constructed to any other person.

From the underlined and bold pertien of the said previous of steerant — & contribution; nonspression the related to the intuition of a community if the indistance of such [duty and interest, if any, paid an anti-ality] had not been passed on by him to any other person, then, even the success is not collected/received beauf the burden thereof is transferred to the versus are are, the construct of unjust entrophysics to be stated. Thus, it is impossible to examine whether he cosperate the solution is an every to be stated. Thus, it is impossible to examine whether he cosperate the solution to be stated to condingly to call extension the servery conservers in heir bodys of accounts.

9.3 Furthér, I. refy on the decision of the Honkive CERTA . Monthship the case of MA. MADHUCON RINA PLRI Versus COMMERTOR OF CUS (PREVENTIVE), MCMERT 2018 (320) NO.T 495 (Trills Monthal) wherein it is observed and field as under.



was Allowed to the respondent while allowing the benefit of extendent for the payment of starting the between characteristic spin contrast contributing by them one than, the Adjudienting Activeiry has failed to variely and asservation the facts from the records i.e. 57-3 means and other betters paysing the impugned other. I find that this assue of central straff, taken invasion and in the SCN detect the 2000 is assired that as Set No. 8 of Pars-2 of the impugned order, which is represented as under for better appreciation of the issue.

"It is posible that the charact had charact the Canes' Credit takes. No the continuet way taked to clarify an in here the claric of an involver of Canact control on the clark state of the state of the same way while in against sub-cash case. Now the test the guides of each while its hy here its provided by other clarify case to clark the clark state of the set the case of the clark bar does not be clark to the clark

Thus, from above, it transpires that it the happing of Millin excision group in the solution emitted to legislity of millionism of enclosions of the first works contracts as well as the issue that help raised of stavies less baid by the sub-contractors can be else the increased on the second or not.

11.2 Final flat the Adjoritostic Andresity at Sr.Net8 of Fors 12 of the toppiques order after considering the submassion of the response of the sould be submassioned to submassion of the response of the sould be submassioned to Rule-B(4)(e) of the Control Credit Rules 2004, has been submassioned to submassion.

¹ for 5 them the objection maintains are treated. We have all the theory redevocation as a confirming that ¹ Bit and exciting with Radian car momentum and gar there is a contract the encircum and equilated and ¹ Bit and exciting with Radian car momentum and gar there is a contract of address the equilated and ¹ Bit and exciting with Radian definitions. The contract and and the definition of the electronic ¹ Bit and the definition of the contract and contract. And the base are elected with address the department ¹ and some of the second contract data failures. The electron part way, where the contract of the department ¹ and some of the second contract of the data are a second and the second of the electronic data of the second prior of the second contract of the other with a second and the means. It is a second data and the approximation of the second are second as the second of the

E she first that the chainese submitted their stage for CENTAE. One is topic Payor reference which CENTATEES it is which for the preparence for to the sub-constances.

all varie bull 1 personande true - souinsimuss, straumente reach lier to since the data for the telepick's sec 1 meteory personages per particle values also DEVERT (planty) and valuelly lie waveless and alberta

Thus, from above facts and discussion, it transpires that the Adjudicating Authority has held that are it spatialised was eligible for the robubble Connect Crashe will fix a suppopulation of the view only there after considering the read replacement β to Rule M(B) to Some connect β Determinant of holes) wally, 2000 and a no with reference to Kalo-2/(0/(), by the connect (back) Mechanics as well as based on the undertakings of the said sub-connectors

11.3 It coulds: all the facts and diversary in even a wise, the showe convention of the appellant is coefficial. (Engl. Just. Just. Just. Convention: Saw without it is submitted, as in tending more soled, at Parassimple. (Engl. Just. Just. Just. Convention: Saw without it is submitted, as in tending more soled, at Parassimple. (Engl. Just. Just. Just. Convention: Saw without it is submitted, as in tending more soled, at Parassimple. (Engl. Just. If has force in the content consubmission of the respondence. I find that the contention of the appellant. The the Adjusticating Author' yill as not sole of the following tention of the appellant is show ag available and utilization of CON VATE Credit, is for toolly increased in the sole of the Adjusticating Authority has a welling y dealt with the total probability of the integral or lost.

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Noting: the issues of web as as a solution of the interval segmed SCN are respecty each with a Dark solid the imputened program Parther, on this issue, appeal does not bring out any specific legal of interity of the King galafilite objection of contractly and hence, the appeal to the metal is the strapacities and hereafter, not within in the evilate of law.

12. In view of the facts and discussion betwin focugoing percent set aside the impugated order of oblight percentage as well of the order. The large Set opportant proceedingly.

(CopuNutti) Commissioner (Appeals)/ Additional Director Commal (Aufit)

BYRPAD.

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- The Assistant Commissions (1981), Provided (Empirity Service Destribution Statistant)
- M/a Rnd & Construction Co., Les. Planteer: Arcade, Tyshree Unterna Road, Kadwa Ultewy, J. co.jadh-8r7 001

Copy to:

- The Const Commission en COST, A rivertance Zene, Ahmedabad.
- 2. The Principal Colonoss are Commissions, COST, Xuryager
- The Commissioner (Appends) Kallots.
- 4. A. The Association Over merioner (Systems), CUST, Beaveauer,
- 🖉 Guard H.A.
- 6. P.A Ede.



"5. Finally contains give imagin the reserve and enable of the schemes made on he safe of fre-Revenues the induction in a nervour compose on the control of collection climate, the Appinent Commonworks, while sensitivities the estimate has not some treations had whether traditions of dary that Which reflect is slogar for, has been pasted on an otherwise datary size, essent if it is not detected of contract repeat, test of injust completion theory to preved on. The evolution in hydrogeneous resheime ihe dimmissionen (Appeals) (na promined a Citare en Accountamia heimitals, se ran was recard on the basis of books of accent of the appellant, whereas it has been estified that the other of vetter is shown in the behavior and concerned to finanche cover recent fito-severy despite this refer is inc The appellant the doministrators (Oppenk) has reproted the above of the appellant on the ground the Contered percentrations and figure is not a countrative evidence of purse that the incidence of duty has ret been saturd on this often simplify that, if a all the Continuations (Approach is not satisfied with the Crute se Account managetificate, he much have effect for other documents. Buy indexes short and analy backs of waterning deeds menuicer integrations. CAll estimation which he ferrally is a set of an activel political of fact that, if free an oust fact which refind is single for fact actively backed up ou excerning on the politicand large account and in two life the asset side of the balance shall us technology i is adhean execute fretthe meetimes alshes no me teen possion.

6. In view of the detection discussion, the appendits offered by very our weaver to the Astronom Original and one of Costants, referred cells. Refer Sees, Castant Decise, Falls 1. Falls. Marina Fil-NextResonated of Costants, referred cells. Refer Sees, Castant Decise, Falls 1. Falls. Marina Fil-NextResonated provide the Astronom Constructions out ying reactions and multiple terms decay is the appendix and on attraction that the ancient of school 1. Serves of receivable, the refer soft her provide the server the server the wordbar deal by gradies by the receivable refer in association with provide the software the wordbar deal by gradies for the refer in a section of the provide the software of the server the wordbar deal by gradies for the refer is an associated with provide the software of the software the server the somplare writting provide, area and from the date checket of the other."

Disert charge, then just A. Considered is produced in this case but in mow of the facts and discussion or Paca 6.1 above, the same is found to be of no help to discussion, i, and thus, the of ker of the relation section in the Reaks of AccounterPacance Speet is crutial in deviating the issue of i τ_i^{-1} is regionment. I find that the respondent have dritter that that is places in γ conducts evidences below on approximate the solutions neuroped on Para 9 , above.

9.4 For the title respondent is the Cross Objection of inertaliances for est of Park Alver (a) shows had accorded that the important onless on this actual was persed on the basic of the CA Classification wherein it is construct an any service for as perseved by the claimant. These even before the if is the centration of the respondent that they had not received the service tas in question from the service theorem and thus, the respondent has they had not received the service tas in question from the inclutence of such (duty and interval) if any, paid on methodary had not been prevention by the to grave the provint vervice receivers, which is the prior exponential uncer the cell previous of service the indicated provide the receivers.

9.5 In visco below, we we can dominist the exponential set of some exponential mentions in $\beta_{\rm M} = \frac{1}{2} \sum_{i=1}^{N} \frac{1$

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In view of the faces and discussion herein shows, if that it repropriate that this as an all cojust 9.6enticipations is to be reasonable light of my above observed on as to especial whether on for n elisiontence of service my and intercoul pairi on such tax losi baca ressul de by him to any when eggs a net survice exertises. Further, it is also essential to exert to existence on out the respondent has charged, the services tax and accordingly taked the liability to that accord on the service maximum in their basis of assumers. Hence, the matter bases to be rematched one to Poljedicering America for devicting affects the above issue in light of my above observation after , why convey or their system is a rout of experience. The dependent is note of capable prior built for widences before the Adjudicating Authority dual may be asked for by he Adjudicating All usity when the methods have do note the precedules of anticidade by Adjudicating And toring to decide the said issue a fresh. These if ordings of mine are apported by dio cores on o the Fay'ble High Court e Rajara on the Tay Appen No 278/3014 in the wast of Commissioner, Service Tax, Alphedabad Wh Associated (Lotsis Ltal reported at 2016) 391 S 100 (223) Urgin are nisaby the degisirance the rescaled CESCAT, WZH Mondo Theory good Concepts over CC optic/C Excise, Fuse . Vs. Nai Advanticus and tool reported in 2012 (27) STR 46 (16). Mumbula

10. Alternation of the experimental ref of of interval, I their real the appointer commended as intervalid mentioned at Para s(by) above. The respondent has believedly adjoint of as intervial mentioned of easy-4 (vii) share.

10.1 I End that the impagned order passed by granting referal is in view of the physican of Section 119 all the Central event A.A. 1944 as mole applied to the view to matter index Section 30 of the Finance Act, 1944 read with Section 102 of the Finance Act, 2016. The physican all Section 113 and, which were integratedly provided for chard of any service were distance. If any, pathors, child applied to the view of the physical provided in the service as which are administed for refure while the and Section 102 and the indexes. If any, pathors, child applied the and service are which are administed for refure while the and Section 102 and the indexes. If any, pathors, child applied the and Section 103 and the administration of the refure while the and Section 102 and, it also provide index the and Section 103 and the administration index the and Section 103 and the finance and the administration of the section 20 of the 1 indexes. Act, 1091, provided the remote of section 20 of the 1 indexes. Act, 1091, provided the remote of section 20 of the 1 indexes are administrative and remote at section 20 of the 1 indexes. When the administration of section 20 of the pathore are administrative and remote at section 20 of the 1 indexes. Act, 1091, provided the remote of section 20 of the 1 indexes are administrative and e section 20 of the 1 indexes are administrative and e section 20 of the 1 indexes are administrative and e section 20 of the pathore administrative and the remote of section 20 of the 1 indexes are administrative and the remote of the pathore administrative and the administrative administrative and the pathore are administrated to the remote the section 20 of the pathore administrative administra

11. Now . Units up the invue of entrational and and solitation. I find that the appellant i as control of a singular transformation and the anal-finguration. 1

11.1 Thus, appeal role occarotion is footice to the issue duet with regard to available and ubstantion of CENNAT useds totally accounting to 35.9.60,001. the Adjudication station by invited sector of this fact other stating the reflect of the equation of the Adjudication (ENVAT Coolid