	<u></u>		_
	ामकुक्त (अमेलिम) का कार्यालय, केन्द्रीय बस्तु एवं सेवा कर और अस्पत जुल्कः CVC THE COMMENDATION (APPEALS), CENTRAL CRIPE KACTAR,		
THE MARIET	पुष्टिगौग ताल कर २भ ही अनन ४ ४ [%] मतन-१४४१९ (१९७७)	14 -	
	ेर कोर्त दिन संग, Albace Course from Usant.	17.53.)/ 1976 - 1.4	
	गा <u>ज़ाकोट / Rinitor - 060 CO1</u> Cols Fan Nix, 0261 – 247 फ्लाइटरोन (1142		
	remark over president judit in an and the		
्रियम् वास्त्र त	हे स्वान		

' बागत ए. ब. टवात् :-

्रथा≾ _हं दार्फ सत्त्व ह Append / Rickies VZ/17/EA2/EVD/2037

ा य ३°ेम स्र 0.1.0 ML 1/67/2016

ik-ti- r Core 2071273035

.1 ्रत्येख आदश्च स्टब्स् (Cube Li Acor el Nor

BUY-EXCUS-000-APP-080(20)8-19

સાયેશ આ વિંદી પણ गई करने की नहें छन् UH.135.2018 14.03.2018 Date of Crelery Date Classes

Second by Shill Gopf Bolls, idealizing Director General (Apolic), Abunedobia Zound Tuit, Ahmode bad.

-मोंचमहूला उसका (GRA) के तर (Geld) कि लेग के सरकार के माद पर बार्ट अभिक जादेश है. अ अग्रेक्सर के फिलाम १९३९, स्टब्स के प्रेयर था थे, यो नोंने जाता अगर सहाविद्विक Silbe, अभ्यातान जी अन्तर्गतेल गो। विद्या अगिमिक्स १९४४ की अन्तर _{में} देखेन करात अलग आर्थवेदम् १९४४ के _{भार}ाज के कर ते देखे के मई अपदेन के मल्टी में लाईर पारित करने के 1967 में उसेल जीवकरी के साम में दिख्यन जिल्ला स्थलक्

In presuance to Equide Notification was revealed with the part Store, \$7,10,217 (and will Boshuk Chort vol 05,2007 ST dated 15.11.20 7. Smillion vata, end one Chector General of Audit. All collates: Know Chot, Abgreation, Law Even opportunition Appointed Authority the She Karpussi of passing orders in tergent of appeals a set of the VecLou 26 of Author waves Arth Methods (VecLou 86 of the Viscons and 1984)

- क ए जानकर्ता से किस अधिकार स्वायत्ताक संख्यात आकृतन के स्वेत उत्ताद एक्सर के स्वाय, स्वायंत के पास प्रायत्ता क ते सार्वेजी से 1 रहे से 2008 के बार्व पहले प्रायत्व से स्वित्य ह अगेरुद्वल जन्म की दोन्द्रपुर साम internet के 2007 ज्या की मुद्र कर 2000 alcolate, Destroy Avaista 11 Commissioner, Central Encise / Zarvice Tax, Bajker / In Lugar - Central, C अन्तित्रका & प्राहिते। 🕻 का साम 🦉 सन्त (Rama A Address in Fre Abbellindo & Respondenci Т
 - 1.M/κ)-)6. Patel & Co., Plot Ro. 400, Sheri Mu. 4, Vijeprejnagar (Shaonagar (Sh4 403.

्य जनव्यास देव: ते मार्टिन जर्महे व्यक्तिन विश्वमांत्रीको उन्होंन से उपयुक्त पाविसाय ते मांध्यव्य के अध अनल तादर पर प्रतन्त है। by period approximate by this forder in Appendiment (for in appendic due approximation) as In the allowing way.

- होस्स शुक्ताः वेष्ट्रदेव उत्पत्ति शुक्ताः एव सेनाकृत साहेकोव स्वान्तांकिरण्य से प्रांते अर्थात, के दीभ वर्षात राजस भाषित्रियेगः ९२२२ की प्रान्त १८०० के प्रतादे स्वतः क्रिया प्रवित्तेवस् ।३८० कर धाम् १७ क अर्थनेत्र विश्वनीर्थं केन त्यत् को जा राजनी हे र से अल्हनी & Cristerias, Exclos & Secolor The Applitute Tributhi ander Beetler, 302 of CBA, 1944 हे के देव केन्द्र कि रियोज के जिल्लाका कर्णा, १९२३ वर शुक्तान के प्रान 100
- a Caster a policie of an effectively the Antonia state state weight the set over the former disfusion we apprecise of the distribution of the state of 2, where b = 1 + 5 (2) shows the distribution of the tensor of the state of the sta ii[
- अगरोलत मारेक्टर मिटन में कतार भाग अगीन से जना न रोग सभी जगीने सेजा श्रेक्ट, असिथ समाव श्रेजा पर संबाधक विकेशेंग महाराहरेंगर न सीम्प्रेट्री हो गरिवार सामेग आहेता, । स्वितीर संस तहुपाया रंग जिन के सहाराहराहर स्टब्स्टर का सी सार्ग न हिंग क 6.22 - **1**. (f.

ter he West reponder ters had depotential Kasta at 80 year. This Associated Taillound (XCVI, VC, A). 2 s lifeon, Donffinali I content l'Associat Aomista Sul-COUTS (in cass) of a cass a solice i hum as nos minate no privat Upp a news

· · .

1

.*

अगि ओर स्थाधारिकरण में सुरुध अगीन अन्तृत करने के लिए केन्द्रीन उतनक सुरुष उदधिए निराध तथी, 2011, 'रे फिरम भर्भ गोल्वेन प्रोक्सेंग्र किंग तक किंग 85 र जो नार गोलेमों से पी फिरम जान, फिरिन करों के 'स' से कर एक पर्नि के नाथ, कही उतने से इक लोग गये। हो दो ती गॉंग गोर स्वाच्च वया पूर्वाना, जार 3 जीर्भ में उद्देने केने, 3 जॉर एमए का 20 ने के जान, तर 100 गोर का कर नाने प्रार्थिक है ने कराय 1, भारत स्था भरी। के कहा प्रार्थ कि स्वार्थ के जान के लिया है। ताथ कि स्वार्थ के प्रार्थक के तो कराय 1, भारत स्था भरी। के कहा प्रार्थ कि स्वार्थ के स्वार्थ के संवर्ध के प्रार्थक के गोर के का करें। किंग के 1, भारत स्था भरी। के कहा प्रार्थ कि स्थान की भारत के संवर्ध के प्रार्थक की गोर्स के जान करें। किंग कि उनके का प्राय का के कि देखा अपने 2 नाम कि इस्टर की संवर्ध के प्रार्थक की स्वार्थ के कि का कर कि कि दिन कहा के राज कर के के देखा के दिखानिक कि इस्ट रवार कि प्रार्थ के प्रार्थक की साम के विस्तान के कि राज करने में के के राज की दिखानिक कि इस्ट रवार कि प्रार्थ के प्रार्थ के साम के किस के से अपने का का कि की इस कि राज करने में होते की के राज के साम के इसके की साम के दिस के साम के दिन के की साम के के साम म

The array is the provedual fills of an array of the interpretation of the form $1 \times 2^{\circ}$ to the product of t

े हैं के हैं। में बेस को 1000 में प्रश्न के मान के रुप में करना में एक के के किया के प्राप्त करना मुख्य का आतु संग्रेज करेंगे सिंग दिला सुरुप के सुबलान, संसंधित एवं नेमा त्यां ने के टेकरण की आजा के सह राज परिवेद के दि साम से मारही की हार्यक्रेजना होंगे के कि साम एक देखागरत में के हुन्द्र, स्टान्स किया भाषा भी दिला ने के शिव ने में से मारही की हार्यक्रेजना होंगे के कि साम एक साम देखागरत में के हुन्द्र, स्टान्स किया भाषा भी दिला ने के ने में के साम से प्राप्त के सिंग से के कि साम के साम देखागरत में के हुन्द्र, स्टान्स किया भाषा भी दिला में कि बुगत के देखान ने बीट की सिंग साम में होगा ने दिला देखा के सिंग साम मिन से के साम हिस्ता के साम सिंग के साम हिस्त इस्टोन के देखा सर्व से से सीच के लिए सा साम के साम सिंग साम के के के कि सिंग साम सिंग से साम सिंग के साम सिंग का

Processes in the state of the first of the first of the time to Act, CCA, is the several placed of the first of the first of the time to Act, CCA, is the several placed of the first of th

विस्त अभिनियम, १९७७ की भारत के की प्रायमित (२) पर्ष (२२) के प्रयोग्ध रही की तरी त्यीक, इंटल्क जिन्नहर्म्या, १९२४ के विद्या १(२) के अभिने से प्रायम विधीरेंग इन्हें देवापूर्व के किये को प्रायम विधान 200 ्रायुक्त के दिन अपने युक्त प्रिये ते गांव (सार्ट्य) किन्द्रों के वा प्रायं के प्रायं के प्रायं के प्रायं के प् अनेन करें (जनमं साम्पर्न पांते जन्मानेत (मि) जोहण्ड आद अध्यक्षत के ये भहाचक आधुपत अध्यक्ष अभ्यत्त केन्द्रीय जन्म र धुरुष जवान्य, का समानय रचाचांधारण्य की आवाह की गत्मकों का सोर्ट्य के बाद अपने के ों से साथ में देखाने करने भेगे।

A spicel in the bulk sector 2° and 220 of the sector 30° be Eigenre Act 100 , size the first sector 30° for 220° control 30° for sector 30° control 30° for sector 30° control 30° for 30° control 30° cont (... Lı:¶

- ी भारतुरंग । अन्ते मु अस्तर्थ शुरुष एक स्तानन आदियों में गाउँगमाण (मेंस्टीट) के परित अपनेने का भारतों औं केस्टीन ш द्वमार शुक्त अधिवेदच । सन के प्रता अध्यक्ष के मुल्हे, को ही किलोट के दिया के देन दान ≲ाव भाग के समय के तो के पुरुष के दिन के साम के कि की प्रतिदेश पार्टिनाम के तथा के साम करते. में भाग के नगर का तो के पुरुष के दिन के कि की की की प्रतिदेश पार्टिनाम के तथा के साम करते. र असरवार कर गांव के 10 अंग्रेलन 1082, जन देश देव जुसल. 1 वॉर्टन हैं के जुसले, जब के ब जुसले विश्वादन है, का अनुसान किया जाग दल्ही का दुझ आर के अंग्रेली केना के जास नहीं आगंधी है के सांगी देश •≓•रपए-4 गरेक ु
 - बेकटी पाइन्स (, इ.स.), इ.स. २३ सत्रवन के बिनेम के इ.स. १७४४ में में सिरम ३०भित (
 - III.
 - धनाः । व्यक्ति गिर्मातं स्वतः हेन्द्रे द्वनां की सांहे स्वतः दि i:d
 - দৈনত সমা দিনসামা, সাদিনার ৫ জালান (৭৯.১৮৬ liiil
 - इन्हों रह कि इस प्रांग के सबयान के होड़ा (स. 15 भाषीनेवस 2014 के अच्छा न पुर कियों & 1677

And some set on an enders region (a. 1) the base 2014 in Half is go that a 10 million with the out if 100 million of 1 and 10 million of 100 mi

Creater, The family constrained functions of Receiver Sec, formy tenneration and rectines a constrained definition and a Section 11.0; for a constrained receiver Constrained and for a constrained function of the function of the section of the

. 4

1

3.) BIGE ARMER AN ARCENT HEREIT: Register application to Concentrate of India: Solution application to Concentrate of India: Solution application to Concentrate of India: Solution application of the Solution for the Solution and Solution and Solution application application

बोरे स्वान के जिस्तों सफराना से नागरे तो, अस लुकराल किसी भारत को तरही करनकान में संदेश तरह से भारत स्वी के दरिय तो किसी जेवन कर दान की भीद जिसी किस करने ताह से दूसरे केवर नह सारना रहे के स्वीन्त जा लिसी धुरूम तह से द्वार प्रदेशका से साम के प्रसंधकांग के दरिया किसी कररकांग ना किसी पंचार नह से साम के जेवादार न क जामके थे !

fin educing beau of golda, where the forsi polytic hymonizem at an instructional or a small or at on reliance for reaching the monitoric wards was the antificted unity the contest of processing of the words in a wareful issue in aforegy was the monitor between in a ward ward ward.

- र कर के सफल कियों करते के सेच को लियान कर 25 कर के ¹⁹⁹ने गए में अन्द्रत ताकर साम पर अस सर्व देस्तीय असक शुक्त के दूस (फिस्ट) के सामले के का शास के ताफ केंग्रें स्वयू के कि की देशका के साम में है। ·iii the essent role of a bit water size on genesic grants to when the matter is private she bid a no consecutor is material region. The Latinata Autor of the grace worth are expected in the court of the females, such backs
- (00) की उत्तर शुरुष पर श्विमां किये दिना भारत के साहद नेपाल का भुंधान को माह सिपान किया राज है। त In cost of photo experied outside india expert to Separation Ubwara, without surmary of duty
- which a set of ϕ as $\phi = c_{0}\phi$ is the tender of ϕ of $\phi_{1}\phi$ and ϕ_{2} infinite the set of ϕ_{2} is the constant of ϕ_{2} is the constant of the li¹
- प्रस्तापन आवेतन के दी शॉनेनों भ्यत तकता । अस्त ो, ता की केव्हार प्रानंदन शास्त्र (आपित, किंदमानस, असम, के सिंग्य भाषा असमेदि स्वतिति है, स्वान्धदेश के संपंत्रम के उन्हों के प्राप्त के स्वाप्त की साम ही भ्रेडले आगे के तैयर के साम हुआ पहिलाव स्वापित आदर की साध्रातिन संस्तर का साम ने आदि साथ ही भ्रेडले प्राप्त श्रुप्त अंदेजिय 944 की नास की राज्य से साहत विद्यपित श्रुप्त के असम के साम ही भ्रेडलेंद प्राप्त श्रुप्त अंदेजिय 944 की नास की राज्य से साहत विद्यपित श्रुप्त के असम के साम हो के प्राप्त प्राप्त श्रीपत के प्राप्त की जानी वाणित के साम तराव के साम के साम के साहत के साम के साम के साम के प्राप्त साम की प्रती के साम की जानी वाणित स $|V_{i}|$

The class of the provident of the provident displaying Burn Not work as specified index to be 3 a contract work (second class) in the contract of the class of th

- ৰিও স্বাধীয়াৰ সেন্দ্ৰলৈ উদিও আজি নিয়া বিশ্ব বিশ্ব প্ৰকেশ নি প্ৰায়ন্ত্ৰটো উদি ভাল আই । উদ্ধা উদ্ধাৰ সংখ্যা সকাৰেশ কৰি আৰু এই বিশ্ব হৈ যে দেশৰ প্ৰথম কৰে ভূৱনাৰ বিশ্ব বিশ্ব বিশ্ব কৰে এই প্ৰথম নি কেন্দ্ৰ কৰাৰ আৰু প্ৰথম আৰু প্ৰায় হৈ যে হৈ টা মণ্ড 1000 টা কৰা প্ৰদান কি দেখে। মিৰ্ম সকলে মেৰু অনুভূমিকাটোৰ মাজ বিশ্ব সম্পৰ্যালয়াকাইছে, বিশ্ব বা কি চাৰি যে 2000 কি প্ৰথম কৰি বেছে হেছে। মিৰ্ম সকলে মেৰু অনুভূমিকাটোৰ মাজ বিশ্ব সম্পৰ্যালয়াকাইছে, বিশ্ব বা কি চাৰেণ্ড মিৰ্ম সকলে মেৰু অনুভূমিকাটোৰ মাজ বিশ্ব সম্পৰ্যালয়াকাইছে, বিশ্ব বা কি চাৰি যে 2000 কি প্ৰায় কৰি বেছে হেছে। মিৰ্ম সকলে বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব সমূহ এই উদ্ধাৰণ বিশ্ব বিদ্ধ বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিদ্ধ বিদ
- (0) all \$\overline{1}\$ is a light of which \$\overline{0}\$ is solved a matching of the second stand, which shall \$\overline{1}\$ is a light \$\overline{1}\$ of \$\overline{1}\$ is a light \$\overline{1}\$ of \$\over
- ়া; অন্যরহানীয়ে জ্যানানান ও ১৯ এটিয়েন, এশংল, গী উল্লেখ্যী। ২০১০ নাথ এক প্রেইশ হয় হালে মাজে গী ৬টি বর্গটিটাইয়ে গাইট দিখা বলাবানান ও ১০ টিটির বিষ্ণা হারে মার্টিয়ে দু উপন চেল্লে বা বিজ্ঞানগোলা যে C.O. এই 1 চালেবের লেখে লগে সাব বাইন করেন লেখে হৈ এই এই এইটিয়েনে ব বা Forty এবের টিইয়ে ব্যয়েন মির্গালেবের চিনা কালী কর্তুলয়েটিরে নেটেরে উল্লেখ্য নি চিল্লেখ্য মিন্টারের টিরেন্টারে মেন্টারে মার্লেলেবের্টার্টার কাল বিজ্ঞানের চলায়ে বিজ্ঞানি বিজ্ঞানির হিলেবের্টার বিজ্ঞানির মিন্টারের হিলেটের হৈ বিজ্ঞান মেন্টারের বিজ্ঞানগোর হিলেবের্টারের চালেরে টিরেন্টারের হিলেটের হিলেটের বিজ্ঞানের হিলেবের্টার মিন্টারের হিলেটের মেন্টারে মার্লেলেবের্টার
- স্থানা ব্যাক্ষা উল্লেখি চলা। সামৰ জনাই বনাং এগান্দ্ৰীয় বিষয়োগ্ধিকলে (স্বাধানটো) টিবা বৰা, 1932 বী কৰি। দেই এগত ব্যাকীনট লাক্ষ্যী সী প্ৰাকি বিভা কৰে নাম বিনায়ী গৈ পৰি মানু মানু হোৱা ইয়ামানুৱ বিষয়া নাম বিনায় All a finance etca inverse to the all the date (Included and the analytic date and the second construction by All a finance, Particle and the all the date (Included and the Analytic date and the second construction by the All a finance, Particle and the all the test of the date of the Analytic date and the second construction by the 1 I
- িটা বেশলা পাঁহীয় মান্দিলেই সমাবেললৈ মেন্দ্রী বিবে¹⁹াল কোমান্দ্র নিবর্তনা বাবেললের সাহায়েলা ব্যাহিন্দ্র

(1-20) BVR/2017

ORDER - IN - APPEAL

The proof of a queet basibler. Eled by the Assistant Countiguation. Source: Tax Division: Bitaxinsger of an address officiened to be the Appelant), a coorder by the Principal Commission of Counted Earlies & Service Tax, B available, areains, Order in Original No. 2/62/2016 cated 20.12.5016 passed by the Assistant Commissioner, Service Tax Division, Eleveragor transitiation types a set of set of addressing authority) in the case of tehtic main field be M/N = 0.05 for M = 0.000. That No. 401, Sheri Hould, Vigyingar, Briavia per (hereinghor of contrasts Division).

2. Untify stated, the respondent 5 is a control of value [v] Rg 1,04,12.5 9/ (which includes amount of interest of each, v1,04,67-) is do section 162 of the Finallov Act. 1994 on account of construction related between provided by 0 an to various government departments. The services provides by 0 a resolution to various government departments were exempted with both sector No. 35/2013-97 dates 20.06 E012 ED 01.00.2015, however, the said even prior way w/0 mass) is as not iteration No. 6/2015-97 dated 01.00.2016. Again vide or 1 on No. 9/2010-971 01.02 (2016, corr other structure). Whe sector way w/0 mass) is as not iteration No. 6/2015-97 dated 01.00.2016. Again vide or 1 on No. 9/2010-971 01.02 (2016, corr other structure). Whe sector daty could during 01.10 (2016) to 20.02.2016, refund methanism was presented. The related for, 1/971 the exemption was governed to expositely such for dury could during 01.10 (2015) to 20.02.2016, refund methanism was presented. The related for, 1/971 the exemption was governed at reproductly such for dury could during 01.10 (2015) to 20.02.2016, refund methanism was presented. The related dated 20.12.2015 sentetioning refund amounting to As 1/07.80.815/+ to the respondent. Bulk agenitized, date senteting large field the z (300) A queb.

- The appellant have filed the appeal on the following grounds.
 - (i) To be eligible for reflection of the entreprint of service tex paid by a service provided up the second 10% of 0 × 7 hance Act, 158+, it has to be substantial 0 at 0 × 8 and on an effect service text provided up are a contract that 0 × 8 and on an effect which has not a entreprint of a 2015 which stamp duty, if required, has been paid on an effective of 0.7.2015. The other integration condition is that application for the Mann of a final of knowled has show been made within the period of six months from the date of which the Final PF, 2015 received assert of the President of India, from solution it is noticed that the responsent and not administration for the child of as submit of by no respondent allocation of a six evolution it is noticed that the responsent and not amonthal evolution of any evolution of the President of India. From solution it is noticed that the responsent and not amonthal evolution of any evolution of a period of the the responsent and not amonthal evolution of any evolution. Contract the period of the the responsent and not amonthal evolution of any evolution. Contract the temperiod of the the responsent and not amonthal evolution of any evolution.

Seg.

full contract, it cannot be conflict and as the about 0 of the respondent had provided the said constitution according to the government of a local authority of a grown can est surfacing to dening contract which is a form of the science of the 01.00.2010 and on which stamp doty has been paid by them on or before 01.00.2015. This is a $p \neq \infty$ condition under sub section (1) of section 252 of the Figs. $p \neq \infty$ 190-1 for sentition of refund.

- (ii) Without servicey of the contract(s) the extudicating authority by a held that the burden of service tex has not been cossest on to any close person by the respectively. It this paster, no body can be seen to be seen to your body on of the contract and the culty/provides instead by them at respect of work pertaining to the sold contract. As held by for their structure Court of India is the case of M/s, blafattel industries little Vs. Union of India reported in 1997 (59) P017 247 (3 %), which is contract by the sold textury is grantable only when it is established that is out of texture of textury is grantable only when it is established to a togother of the post of the sold of the dotters. The dotter of the post of the post of the post of the sold part of a togother of the post of the sold post of the post of the sold post of the post of the sold post of the sold post of the sold post of the post of the sold post of the post of the sold post of the post of the sold post
- l'ii: The respondent has a sense logitud of unities as should be easily 1.5: ,045/ paid by them on the amount of vervice tax which was not pedd in time by flynn and the adjudicating authority has constituted the second synchrisis on the provisions of section 102 of the Finance $\delta r_{s} = 1334$. As provided under sub-section (2) of section (12) of the scance Act, 1994, or ip of stall be case out all such service tax which has been as leared but which would not us to be basis to be testing that sub-section (1) been in force of all the material time. The term "io crost" is cowhere to be found in the section 102. Rid, it is settled less the measuring of any term in a taxing stands cannot be understand with a decrease to over similar form used in the different raxing statute these even bally to be so constructed. In Bir context of isused in the zery vector where the loan is if the ferthese board with Using so, even while understanding the term itematic or interest in the section 11D of the Centrel Excise Act, 1911, it connet be made applicable with reference to the refund of service raw a lowed in terms of section 112 of the Finance Act, 1994 which is a different considerant. Once such an 102 ibid cheerly specifies that the valued of so very fax they to an unade, there is not see a far and for the the refund of interest is also specified under the strip section. The question of refund can arise only when the provisions allowing refund.

Siz.

7/EA2/DVR/20.7

dearly speaks of referre of the intensel, which is absent in section 102 of the Finance Act, 1994. Moreover, responses these said intenset $r \to r s$ rescales provide adden and there is the prestand multiple section 102 of the Kinstein Act, 1994 to reflect it.

- The acjusticating southoody dies observed that the respondent has l'TÌ evolled Central cost had been therees / commission and it was not espectationable as to whether the sami accordings and a light by the exspectedent of not and hence he has rejected for $0 \le i \le 2$ Rz. 73 4367 . However, he has not provided any peaker that excerning only this amount from the total emotion of Central credit disclosed by the respondent in their 37-5 returns for the relevant period. The respondent bases also seen as dimension? Convasioned it couldy a contact of the Sal Solution (Sales and Sales the Sales at Convert coefficient Re- $34(50,92\pi)/$ (for adymential service tax, strong the proton April 2015) to september 20, the However, there is the following being length of Cellinst. preditions as d in the ST Stretcon and therefore, the subratual Rs. $(3,135)^{\circ}$ essentiated by the adjudicating authority is without any basis and larner erroneous. In absence of details of Central meain taken in receipts, he should have rejected related of whole amount of Christians intesting to final by the use and at thing, he has failed to venty one case tails the loops from the property its. SP-3 often is suitother documents, before passing the impagned rehand order.
- (v) In view of the above, the impropried order passed by the edjudicating authority selectioning reland of Re. 1,03,09,213/- under section 11B of the Contral Sector 50, 1384 as made applicated to the service facmenters with source 72 of the Konstery Act, 1894, is not responcement and legally subtained/elastic brane Lastic to bases aside

- Rearing in the masses was hold on 15.03.2016, which was attended by Stat Condoc 12 Dated, Bar and at the expression and Stat Deven S. Sheth, C.A. of the respondent. They provides copy of energy of energy of soles (1994) 02.02.017 which they claim to have submitted to the department on 06.05.001 / tract. "They have shows the intel the copy of neitheriton No. 5/2016 deted (01.000.001); one 0.00000. States to intel the copy of neitheriton No. 5/2016 deted (01.000.001); one 0.00000. States to 01.000.0010 (and obtained they are efficible for interest on the refund around not. They also another the solid fit halt suppression dates 15.02.0018 for consideration. Nebudy appeared from appel and as a

7 In cross objection submitted by the responsion as well as additional submitted by the responsion as well as additional submitted by the responsion is is contraded first. $\rho_{\rm exc}$



(i) Reparting optimizations on at copy of contrast, out of by them with service or moon, it is submitted that on the data of thing of opplication of commonities have enclosed copies of weak options and reference to seach the department is reacted to optimize the optimization of commonity has been write same forming reactions. The adjustice, optimization is requiredent. Thus, the department shall be set aside.

1

- (i) he deciring of unjust enrichment is a valueacy doubled and no person can each to collect the text less, coll to a chirber, person thinkade bearing, cost both and text set only be eligible for related dation. The confits half contract by theat under the related claim are prophy with the Government of Local Althority of Governmente, anthority, cherry work undertaken with such authorities by 0 e contract price are all inclusive of given by the anti-order of the contract of the first second of a set of the contract of the first second of a set of the contract of the first second of a set of the contract of the first second of a set of the contract of the first second of a set of the contract of the first second of an endowing the service respective. These the included in the price of the first second of an endowing the service respication. Needs the included in the price of possed to allow at they do not levy cervice tax on the value of contract and partic from its own pocket.
- (iii) They claimed amount of interest element in related of service teal. They mayle submissions before adjudiesting action (yherd), before a low of CCC Defn. II. Vs. Konnern Minesa a Left. Further, vectors B of the Lemma Radies Act. 1014 is referred in support of refund of interest. They had beid interest on service tex Eublidy which is retrospectively chemicated), the due interest encount is also deduce as a bod of a low bary tax of solar of pay factors. Act is found to the pay tax of each of the section 75 of the Patence Act. 1004, a car Acto to pay fax is might act to pay factor the section 75, it is clear that liability to the section factors are conjunctive and the definited with the liability to each tay. Both are conjunctive and the definited with the liability to each tay. Both are conjunctive and the definited with the liability to each act.
- (iv) They are tokened block of themselve and it of Re 101,60,925/Host shows the meetly and oppropriately in STO returns for the pressure? Age to be Sept 15. The objection resided under the ST-4 appear that by they dependent and pprior block show such meet of the time of Hing.

£

7/KA2/BUR/2017

refund, Lowever all documents related to Consider of Longol will believe solutionating allifertity for vertication. They have also somethiss used taking self-confied documents wherein they make following submission al

We do haveby undersolic to transmission the contact of reflect with interast, to solutioned to us, in respect of two west provided to us by Most J.R. Tenzimenton and M/n. Ammet Associate if et any point of two a recented that the sub-contractors M/z. J.R. Tenzimenton and M/n Ammet Associate backs also filed and provided file reflect class on the substantion/polynesisty areas from of the reflect class of the negative approximation on have also filed the reflect count.

(v) The CA coordinate stated and confirmed shot they have not gassed on the incidence of service tax i poin government or local at therity or may person. Further, M/s. Attant Associate and M/s. J E Constitution are finite sub-contractors have such titles includy action for a fund-share of Convel on logic and fundial paper. Therefore, in a donal, or the gass of access tools not be yield nee it is a gata clear that they have duly complied the provision and procedure stated in Convet Creats whiles, 1900, and denial of refund of Convet credit alloyed by the determinent shall be set aside and focus not stand convet in provision of law.

i., I have example come through the refund order, grounds of appeal and convertions cursed by respondent in cross objection as well as during consoled heaving,) find that the recorded line conterior into a presentation of acts with Covernment/Local with a ity/Covernment and entry to provide works as detailed as para-10 of the imporpriation and the services provides to the Graduation of an anometry construction work were previously exempted vide. entry (1945) and (c) of Media Examplica Notification No. 25/0012 dated 20.06.3912, and leaker down 01.07.2013 to down new part of began to 1.3. takes service tax. However, these exemption entries of Notification No. 2 sytth 12 ST were deleted vide the Finance Act, 2015 and accordingly, a Notification No. 06/2013-SP dated 01.07 2015 was issued for which have of the sary in northing theory, with other 1.5 millst April 2015, so know provided to the vioventment, a local Authority on a tementmental Authority in respect of construction, process, compassioning, installation, convolution, fining out, report, manet grande, procession or a leastic moliar fail at reduction any original wongs meant predominantly for use plater than for commerce, industries, or any other obsiness or profession and or a structure meant productionally for

une as educational of size, so to reliand establishment base of taxable We will have a spondent poid across the fully mised from 0.10016 for above the month stories provided to various Greenmann, Deveniments under the controcts down all to have been ensered into with them (also by its Margh). 20.15 . Such as the is approximing to 85.1,02.01.0024 on to be easily during the period from 01.04 2015 to 29.02 3016 and interest amounting to Ro. 1.51.946/ on delayed payment of such service and index the above manifold contrasts (notal solars) data in Re. 1,04,13,649/-0. Through the Figure Act, 2018, the exemption in respect of an elementation related as some show-lud to the Covernment etc. and been instrume to Assault sty-5.7 Institut, No. 9/2016-ST dated Oil03020 5 has been assume to strend notification 10/2018-ST dated 20.08.2012 splas to insect entry lization exemption above stated solvings in respect of which contract has been entered into prior to the March, 2015. Rowaway on its and all such services previded and bills based by the assessed during the period from 00 unit/2015 15 30 00 2026 period days and size) to the Gesenment, Local Authority. Soverimental enhority, etc. So with the service tay had been paid by the service provider due to withdrawel of the exchiption only of NotiLeaders 35/2013-ST field which was operative during that period, of now is well an -Southern 102. Las been inserted through the Pinempe Act. 2016, to grapp the soluted of Quessig service the paidan such services during that period. Therefore, the oppolishmets most refurch at Sec. 1.04,12,6487- paulity them in respect of the pervices provided to the theventment and 6g the FY 2015-16 as prenewly introduced Section 102 of the Phonese Act, 1991, the relevant part of 0 couples reproduced as under for a the appreciation of the issues.

- (2) Industry analysis and think in section too, no served the shall be intend on consider while the probability from the OPOS 2018 and analog with div 29.022000, in respect of tweedels services junctified to the Oscopicitized, is hard millightly or a Covernmental activity, by using of construction, matthew commonstrong best-fields, completion, frame cut repering values and a constrong of the discrete cut of the cut.
 - juj a vivil structure or nup other sutginal works meant predominantly for use allow than for summerce, inclusive or any order business or profession;
 - μ_{0} a similar means predominantly for use as
 - (4) an education of establishment;
 - المراجعة والأطبي والتشتيشين المترا

fillian art ar chub sù wawili èmerik

- by a residential complex predectorabily in such the only loss of the loss of which angula even of other present specified in Explanation 2 is classe (6.5) "Prefilm of B of Bellingh Act.
- under in constract entered into hypers the 01/03.2015 and on which demonstrates and they where replicable and surgered latter due time.

- 9

• L. Mafand, and the made of all works on the sub-state track that the second contracts but which contracts on the original collected has sub-seconds, in items in formal will not makering states.

1

Receipting the said provisions of Section 102 is in the state, it present to Secide the approximations

time, that there is the degets that the provisions of Section 102 of the 7 Finance Ann. 1994 convide for the refund of service tax such our espect of survivol provided to the Government under the specific restraction is, sometry tion, creation, commussioning, installs have completions. Efficiency was ininsighterior in overlap on a possible for the pupper specified up the providents. There is a solute directle that fire infiling of services provided by the rescondens is construction related services to the Government and Local Authority during the FY 2015-16 and the sold solviers were elemented till 01.03.1015 (int. upto FY 201+15) as but unity No. 10 of Mage Reprintion No. [16] Ap. No. 16/2010-81. The case a solution of spotheds at the magnetized ragi-Story as the stat Rec. 1,00061,6004 / schottgy, in the knewtheir Hault,61,01,0045 / stort delayer. powered of service tax. However, the opperior time of lead the appear both onments as well as on the grounds of unjust envictment. The appellant had whether the contended as inter alla, mentioned at Para-Subeve. The respondent the wive filled the mess objection into talks, or the generals as detailed at Paris 5. answer Flass, issue for deeps an hefait, more is to denote whether the restrict a lowed by doe Adjudicalizing Authority roader the impogned brack is lead by sustainable or not. New, I toke up each issue on which appellant concended, far : :::ix 1 i

S. On the connection that the respondent has not submitted only a way contrast as intervalial includual Dara-Stillabore, I and that the refered a sum in quark on west that alongs 0 that are versions including. Taples of Work obtained as mentioned or para 5 of the tapage of a should be the tapage of a should be table in a problem. This take is not discussed by the aptellant before one. Further, as mentioned of para 4 of the mappend only , the solid data with dominants were sent to the Range Office for the point of the tables of the tables of the Range Office for the point of the tables of the version of the Version for the call 18,00,2016 submitted, also for not point of the table of the version of the table of the table of the table of the table of the point of the table of table of the table of the table of the table of the table of table of the table of the table of table of the table of table of table of the table of table of table of table of table of the table of tabl

Adjusticating A dilective often relying an the week orders, had come to echoms on that the respondent load provided the construction is proved to the Government authorities of respect of the contracts/agreements of board helping 01.03.2015. Thus, without colong to the actual Contracts from the respondency the Noj through Authority had actually this self that the condition with far continuet antared into before the 01.03.2015" of the Sup-Scotter (1) of Section 102 ibid. had note fulfilled in the greatern base. For that, said containing is there in the our section 105 ibid just to easure that the facial type available in respect of those coulds its which are entered before 0.003.2010 only. The Adjustication Authomy double because of the work orders and on the besid of the second state of report of the Range Office, has suitafied himself and found that the sale contracts were actually poly of before 01.03.2015 and faust under the circumstarizes. I do not that any lattice ty in the introqueri order. Further, I also find that it is not the content on at the spin both first the events for which extraid granud were entered after CLO 9201 clant not mentily to easily way, adjusting taxing have been placed before the by the appendime. Shell on this 1987.9: we called up using the Querry Metric dated 211,0020 (S issued to the response to firsther. I also find first there is neither one specific requirement. enconcentration II also di Scotton 107 (Led. Etal filo refilmà chem shelld inveriably be accompanied by the copies of the contraction area for any nitrations instruction. issued by the determinent for the same. However, it is observed that some bridge work probably for which the cospondents had charmed refund, were given in the $p_{200} = 200\%$. The state of the constitute of the such work order is one year (2monthly, it thus appears that this type of week orders are required to be reperified as to work or the work assigned in the year 2005 was beliefly carried publicing 2015-16 or not. Thus, it appears that the setue is ling softwaring loss use proposity approximated the work order and not seen contrast at all. Therefore, these core organizes to be re-examined by the adjudicating authority. Since, as discusses betain balaw, the residence being remainded to the adjuduation, nuchority, the objective authority spontal also be altor observe same as and worily that rolund is claimed for the contracts which were executed before CI 32.2015.

Using the same was conferenced by the appelant that is a second of confractly group only the associated upper contributed control for worldshared therefore the adjusticating authority cas error in he dong that there is no unjust confidenced and has well-mendly contended that before of tax is grantable only when the estimated the burdler of tax has not been possed on to choose as the December of Upper Foregoing in the product set are possed on to choose as



7706271823/2017

ł

ς.,

regard. I find that the revolution paper combons of the twinning on the backware including all every they can be presented as separately one that they have pass to a trave parket. On periods of the impropried order, I find that the orjudicating all horizy has relied upon the conditions the left 12–11 2016 issued by the there is an every pass. See State to be that the vertice of the travelet of the second of the second

The this regard, it is started and confinend that the claimant ban not passed so the matheman of the Entroice Tax upon Generations of Local Activating on any other person and leaves the requirement to rule out actives enrichment to the claimant is helpited in respect of Section For junctics and sections and deed in Constances) or Local Activity.

: find that the language load of the solid confident of the C.A. nowhere monitors the basis on which for confident is issued, vial whether often examining financial records like release show, and it reverences or morely on the basis of say of its charactellities of the Stated and confidence? For or the basis of a state of the charactellities of the charactellities of an original or physical or the basis of a state of the adjustic transmitty was required to be a real physical related of the charactellities of the definition of the charactellities of the charactellitie

***5.** I have complete, gone shrough the meaning and constrained the cabate close made as behalf of the Revenue. The laster lies in a matter complete on the aspect of angust eachdonest. The Assistant closeneous while concretening the regime is cought for united within induction of along for united regime is cought for united to be a set of a start of a spect of the regime is cought for united to be a set of a spect of the regime is cought for united to be a set of a spect of the regime is cought for united to be a set of a spect of the regime is a subplicit for the regime is a special of the regime is the couplet for the regime is the couplet for the regime is a special of the processing coupled and the courses and of the processing coupled to a course of the last of a processing couplet for courses and the regime of the regime is a special of the processing coupled to a course of the last of the processing coupled to a course of the last of the processing course of the course of the last of the processing coupled to a course of the last of the processing course of the course of the last of the processing course of the course of the last of the processing course of the course of the last of the processing course of the course of the last of the processing course of the last of the processing course of the last of the processing course of the course of the last of the course of the last of the course of the last of the last of the course of the last of the las

ذ.

 $\mathbb{N}_{>}$

appellate on the ground that Thurles of Jacobian the anti-back is not a conclusive epidence to prove that the metaeneous of duty has not been presed on. It is rate, supplete that the metaeneous of duty has not been is not sub-like with the Conclusion According to the appealation of the duty in the Conclusion of the prove of the transmittence is not sub-like and the Conclusion has been and other books of a sub-like the anti-metain of the conclusion and the books of a sub-like the anti-metain of the conclusion and the books of the conclusion is an in the failed to due the anti-metain that of the anti-metain of the conclusion and the books of the sub-like the anti-metain of the conclusion of the anti-metain due that if the anti-metain of the anti-metain due that if the anti-metain due to sub-like the profit of the sub-out of the profit and the anti-metain backed on an expected the profit and the sub-like the metain of the books of the profit and the sub-like the metain of the books of the sub-like the sub-like the the metain of the books of the profit and the sub-like the metain of the books of the books of the sub-like the sub-like the books of the books of the sub-like the sub-like the books of t

Finite even of any source discussions the angeod is ideoved by long of two and to the Accordant Commissioner of Castome, Reland Cell, Rela-Net9 Constant House, Followd risione, ManchaldE Beedless to any that the Accordant Commissioner small verify the books of accordant/Laforce shows of the appellant and an ealestation tradities amount of refard is shown as merivants, the refusal show he granted. If a class directed that the appellant chall be granted interaction the equation in a sublant, if area, The adjudication of refusal method methods with lant, if area, The adjudication of refusal method methods and be commission within a second of our month from the date of area is indicated within a second of our month from the date of area is for a sub-

111. It sit which the class and discussion herein above. I feel it appropriate that the estimation of the just calling one needs to be relexamined in fight of new chows observation are as to asso have over the united in distribute of service Tax and interest, paid on such tax, but close passed on by dier to any place person or service receivers. Personal has a subsective to securize whether or net the respectent has charged the solving and associatingly reason by listicity to that extraction the service receivers on their costs of spectrally. Hence, the matter needs to be remainded back to Adjudicating Authority for deciding of each the above its to and the of any above electronic after giving an experiments of basing to the respondent. The respondent is also directed to but all the evide any count the Adjace sting Authority that may be asked in by the Adjusticating Authority when this matter in Lease to ten and precedings in order to enable the Asyndicating Surherity to decide the cose aftech. These tind ugs of mind are supported by the domaids of the Honfele High Court of Guiarat in the Tax Append No.276/201- in the case of Corrolissioner, Service Tax, Abovedabad V/z Azzona of Horids Lid, report of at 2016(37) SCK 723 (Coju service for the approximation of the Hamble Charlett, W201 Mouthan this case of



÷. •

2

Concersor on the last series. Funded Ws. Sai Advantions Its and reported in CO12 (27) STR To (The EM public)

Promote in a the contention of the appartach that to find of the interest is mail advarability of general Section 192 of the Excence April 1994, it as inside as sub-section (2) of the General Methods with the Minaraza Act, 1294, 1304, 1304, 1304, 1304"reflued whill be made of all such Service That which has been collected up; the" the refund of interest cont only be allowed if the provisions of choosing (shout deady specifies of refund of merest', which is observing section 1000 and that, payment of interest by the appondent was due to not paying service tox in fine and thus, it is by nature of tenal action which is not covered under Section 143 frid. The respondencies submitted that livelity effectives, arises only illighting to each text is during Since no subvice as the high sitisfication process, in 10% there earliest be any integrate betweeships only is made to set on 75 of 115. Knowsee Act, 1987, and this characteristicated by the symptometry number domains ± 1 liability to pay but Brin an interpretation and outsing deputer to in this register, and that the inclusion of a period granting tetane is in view of the previous of Bertion 11B of the Central Kreise Act, 1911 as made applicable to we are taken a the respective Nertion SCs of the Pinchoe Act, 1991, read with Section 102 of the Kinsinge Agr. 2015. The provisions of Section 11D field, which very antegorically provides for refund of any service tax and intrust. Hany, vaid on such dute/the Lense, refind of interest, paid on stall survice an obien are admizable for reflared finds the sold Section 102 ibid, is a se assoluble concerthe sold Section 102 [14] resplayable provisions of Section 15B of the Central Exc. 4. Add, 1944 we make a probable to warvies raw matter under Section 63 of we Know as Arry 1997, provided the refund of service rax idself is admissible the service as discretization. When the issue of admissibility refund of survivolum in the present case on the issue of unjust confidencent is discussed to be even in th Let U. : Adjuitted the Algebra by har white these to the test back, If the issue of such all lipy of interest may also be taken up in the remaind proceedings by the Ad maintening Arithment in light of my phone poservation.

12. It is further contended by the appellant that the acjuditating authority as cost-ower term of at Rs. 72,135/1857 to follow an that it was not a situating us to whether the solid credit of absorb of bonk obarges/commission may have utilized by the respondent of non-However, he has not provided any reason for assocret on g follow output the form amount of Content erecit of school by the respondent in their ST 2 returns for relevant period. The respondent have should be control R a 24,04,5677 and thilized in solution Rs. 84,00,9267-5 how we



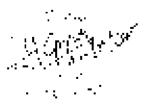
14

7/DA2/DVR/2014

In Tell realization details which diversed in a shapper of details for should be 0.835referred (chiral) or whole aroman of thermal predit taking unliked by the pressure out. On the other means, the respondent has convended that they advishould remain the taking from support commerces M/s. Analy, Associate and M/s

so constraint on that if refund is granted as then, they have all objection 108 or gone through fire undertakings given by both the sub-spin variants of the respondent. I find that M/s. Anasid Associates had calculed watter (AN OFRA-28.28.860/- from the respondent and M/s. J. K. Construction had redected service lies of Rs. 5,32.2657- from the restondent (late, Rs. 54,00,925/4). The rescontent that been telef credit of Rs. 24.57.9057- in their Contattantic wassed againsticked the same invarias payment of segment burner for impropriet central (01/04/001), for 26 (02/30/6a) for the triggent of the Hart wheel service and or vervices provides to get normality way or construction are us. exercised, the respondent is not enable a targeting and other and Cerver and these the stule C of the Central Check Holes, 1004, 1,11,5, 11 and adjust out its authority has deducted reform amount by Rs. 73,4357 (an observe) of electric talizer on bruck clourges/commission, perhaps, by considering these in our service. produt as commutity utilised for toxable and exemples converse $\mu(\mu) \in G(2)$ of Couvau Credic Rules, 2004). However, the second carry has not exampled the associations when service has on one pair service a secondary, whether an assessed call avail Convationation nor. In my view, this credition waa ways well to be satisfied. However, I find that the respondent have found to follow they contained was a more local redund as claimed is net admissible. Since Examples is being tomory of each to the adjudicating authority on the issue of injust enrichment, the adjustical topso theory should also maining this issue of adoptability of creativet en autoritise were is expressed.

13. In view of the facts and discussion here it for gaing packs, that said, the impliqued order in above terms and dispased of the appear that by the appellant by way of realand to adjudicating arthering.



And the second second

(Copi Nath) - Commissioner (Astronos) Additional Direator General (Ardaŭ

$\mathbb{T}^{n_{2}}$

 The Assistant Commissioner, CCST, Maximpol (Formally 'Service Tact Division, Formation).

i.

.

MAS, P. R. Datel & Co., Plot Nucleon, Sheri Revel, Vijaynayar, Bhaynagar.

Copy_to-

.

- The Chief Commissioner, CG5T, Ahmedabad Zone, Ahmedabad, 1.
- The Principal Commissioner/Commissioner, CS93 (, Bhomagur The Communication of (Appendix) waysof. The Assistant Commissioner (Systems), COST, Bhomagur Guard File. (AA, Kile. 2.
- З.
- 4.,~
- **.**5.
- 6.

· · . - · - · - - -- -

. •...• .