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# <u>BHY-EXCUS-000-APP-081/2018/19</u>

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beard by Shel Gopi Nutle, fulditional Director General (Amility, fithmediabed Souri Unity, Ahmeda bad .

अधिभूदता सम्बद्ध १८२०४२ के तरस राजनी दें दियोंगे आज रुपका का साथ पर पटे से पित्र आदेश संग अभ्यत्यक आजे. दिनामा १९३९, २२७६ के लिहुत्र २५ और २६ जोन्द्र तारा अगर महाम्र २३क आंदिद, आर्यप्रकृत्व জী ও পূর্মিয়া হাঁ ।ইয়া সাঁমানিয়া কেন্দ্র নিঁ মান্ডব, শির্মিয় রূপের ধ্রম্বা প্রাইজিকন কেন্দ্র নি আন প্রাক্ত कर के देने की रहे अपनि के सन्दर्भ में साधेर मादित करत के उड़ेका से स्वीत कॉर्डक है के बच्च में जिल्ला 5px - x - 2

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अगर अन्येन्तरी स्वारंग १९१७ हे अन्यताः सहस्रात् अन्येत्व अन्ये । २२२ सं युवनरी सेवान्स, सामानेत व सासलाए तेनस्वीयासः प्रार्थे अपनितित आर्थि हे सार्वज्ञान सहिता ह Anong anti Xi alaare esti fasid (१९२० विद्याप्तने क्षेत्र Additional Alain / Dapa at Assistant Commissioner Central Booler's Street Fasi Report and runger's Catchichem .

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1.W/s Vrid Construction Co., Black No. 4, 2nd Floor, Surfar Patel Stapping Cotte: Jills Panchayar KondAmsell 365 601.

ça (अधिर किभीना) सा अभिका - तेथे जनामां कोरू लिसि त' स्टेपेक ने का कुछ का जिसकी का प्रती सरफ के जनावा इन्हेंने राजर तम स्वरूप हैं। Any jours - Symmetry Fry Frie Coter के Asseal mut fill on soussel to the specification fromby million following ways

- भारत शहरा होतालेव उत्तार शहरा एक पंचानर अधीतीन का प्रतिकरण का प्रति अपांध अंत्रहीर उत्तार शहरा ताणिति व ताण्डव को खना रहता का आपसेल एक 10क सांगोनिकम, 1984 की भार 36 का तोगिता जिन्होंगेडिंग अग्द्र की द्वार करते हैं की  $\lambda_1$ 
  - lar normani ang salat panang sa Appentito Customa, Zweise & Surais, Bax ang-nta di minimat angka Sweeting 1911 ya 39 A, 1914 A Costal Salation State Transformatic Set, 1997 ng appeol Set to:
  - ्रभोग्यन्त (हा प्रसार को कन्द्राविधः) सामी सामग्रे सीमा भूवक, कन्द्रीभ इत्यादन (हक, क्र. प्रेयक, मार्गवान) स्वाधीविक्त की विशेष पीठ, तेवर का का विवास है? प्रस्त सहे दिन्द्री, को का दिस्त्री कोटा ? विश्व व्यक्तको विश्ववट की प्रियद्यक्र दिस्तांड्ट के तेवर्त्रात में के कव्यकी, को प्रतिक्रा अपने प्रियत्त है सिटी दिवासस, विश्व Colline भी याभ कर विश्ववेद्य होता के क्यांत्रिक क्यांत्र का स्वास्त्र स्थान
- इस्लोको परिप्रदेश ३५० में बनाए तथा लोगों के तलाव आब प्रधान अपने भी आजक, केसे में प्रथम, अत्यर प्रधा नेजर अपने के अन्यर भिरायम सिम्म्स्टर की मोध्यम धारीय में दिया, अपनियों सिम्म्स वद्भावी के में स्थान जन्मद्वार दन दाख्य के की दानों जाहिए जे 142

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ोंगे ने अभिनियमा, अर्थन की भाग 85 को अन्यवस्थी 221 से 221 के उन्हेंगेल उस की वर्षी अर्थका, में प्रवट मिल कही 1964, के नियम 9(2) को 9:221 में जनक निधायत गांध 371, 7 में की स्वीर्वन को 2814 आध् 4 आमुन्तर, अन्तरीध अनाव भूगवर अवद्य आधुरुदा (आजन), नेवलेक ज्यापर धानर प्रायम मार्गत आदेश की पहिली सार्वेच पर त्यान सामग्रे की प्रशतिभेत केने तथि हैं भोगों भारती देवरा सम्पत्त भाषक भाषक भाषक प्रति का सामग्रित तहती । प्रयोद प्रायंत संगतन, को जनेवीन कर गणिनत्वा के जनिवन देव करने का निर्देश दी तथे जातेले की પરિંદી શાંધ મેં ઇનેશન બચ્ચનું લોગો છે.

The closed model with section (2) and (22) of the section of the finance for Ref. spatial **Eq** (15) 11.50 ST.7 by predmited the state Kriff 2 (5) and 24) of the Section Contracts for Ref. spatial which is the companies by a convert finance of Contracts contracts for the Contracts of the Contract field of the contract of the state of the section of the section of the section of the Committee of the of the state spatial section of the section of the section of the Committee of the state section of the section of the section of the section of the Committee of the section of the formula Exception of the section of the formula Exception of the section of the sect

- सीत मुल्ला के द्वीप सामग्र पुरुष को देवकर अभीते । पार्गिकाण सरेस्टेटरे के पति अपकी के परास से के द्वीप अस्तर सुरक अधिकित्या 1944 के से प्र 3000 के इसरेन, को की फिल्मीय सरिमियन 1964 के स्था 35 के असरेन कमापर की दी जाय हुंगे गई है, इस अप्रेश के पति अनुस्तित प्रमुधेवज्ञा ने अप्रीय किस समय उत्पाद tiit भूतराहेक पर साम के 16 विभिन्न (1954) तम राभाष्य प्रसंभा दिशांधा है। या पुसीना तक रहह जुसान िंगोंटे के जगात र फिल जाए, बताने कि इस भार के सेनरन जगा कि जाने लेगे तामें <del>कि रा</del>सी साम सामित्य करदे भार साहिक न हो।
  - পদেইৰে উন্নয়ে পুনৰা স্বাধীয়ালোক এই। লৈ নাম প্ৰথম হলকা নি চাৰল সাইছিল ই। পান বা নি নি নিজনৈ জেল
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  - संस्थल जस्म पाले तह स्वय होई। सालेत क्या विभागती के लिए 18 के 19 में 18 का का 1000

ें के पह कि इस मांग ज प्रायंतन के लोग वा पर 2) आधिनेम्स 2014 के आधि के <sub>भा</sub>त किसी आदितात् क्राओगणी के महाएँ विद्यासधील हमप्रज तत्व एवं आगेल के लगा तथी होगे ?

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ाहि त्युन के शिखों सुवधाय के लागले से पहले सुवसाय घेन्ही साल की विस्ती फास्ताय से भड़ार एवं के स्वयं भ के देशन का किसी अन्य कार्य जाए जिस किसी एक स्वर पुरुष दुसरे संवर पात पात में के देशन, या किसी अडब सुरु में या अद्याप में मान अ प्रक्रव्य में दीसन, पियों कार्य ने या किसी श्रेयर पुरुष में नाल ये जुन्छना  $\mathbb{T}_{\mathcal{F}}$ नः गाने में ! la constructions as of prices, where the loss receiver Hans in contract webers in a contraction of a to contract structure of creations in checklopics to the one during the contract of processing of the geodetrian mean contractions of the structure for the test of the test of vertex structure.

स्वतः क बाहर किसे स्वतः या दिन्दाः सिधात प्रभान्दे भारत्येः ''भोर्स्सम्' में अभ्यत्त या याभाग्यात् 'भी स्वते मेन्द्री । अभय युवना ने एव ही देवों ये मा स्वतं की स्वतः के बाहर किसे अपन का स्वतन्त्री सिंगल की स्वता है। Im

In case of motors of their of excise on good a suborted to the couples of territory crusted from of on environity material model in the manufacture of the starts which multisspected to here even the territories discreted as

- ्योंने उत्तार श्रामा २० भूगतान केंद्र भिना शास्त्र के २७८, न का २०, दान को आत मिलेल किया जात है ( भूग राज्यतान उद्यालय व्यक्तियान व्यक्तरह Geoderecet to Sevel of Phylical Addate phymetric due التدا
- सुनिधिमात उत्पाद के उत्पादन प्रारंभ के उप्पताल का दिना को जुन्हों भूत्येत जुन्ह उपविधित्रम एव जुन्हा विक्रिया प्रियोगने के लहन अस्थ की बहा है जांग कि लादेश को त्या एक देवने के सहयुग कि . . . त्यानिया (स. त्या 1998 के जान 1999 का प्रत्या दिवन के वह तारीज करना से ना भोगों पर न कह में पांसन कि तर हैं? Contract and anti- allowed as the contract governess program of each dury of a set of the set of the contract and anti- allowed as the contract governess program of the set of the set of the set of the contract and a set of the set of the first for the set of the set of the set of the set of the contract and a set of the set of the first for the set of the set of the set of the set of the contract and set of the the set of the contract and the set of the the set of the contract and the set of the de la
- (4) 390-ж. अगरण की त. अभियो आज रोक्ट २००४ तो जो की देतद्वी । अपरहा रहत (1945) कि एकती, अगर, जा विद्यम 3 कि उगरोह कि देव हैंगे, उस सरेग के उपराध के उपरहा की तस्ति की जाते (1975) के उपराध के प्राप्त के कि राज्य के उपराध क उपराध के उपराध के उपराध के उपराध के उपराध के उपराध कि उपराध कि उपराध के उपराध के उपराध के उपराध कर उपराध कर उपराध के उपर उपराध के उपराध के

- ्रमिशेषण के देवन के साथ कि जिलिबिंद कियादित सरका थी। द्वारा परि के जानों आदि. साई जिन्द्रत काक साम त्या त्यात साथ का एसल रूस ही तो उनके 2005 की धुवलान विभागत ए और वांव उत्तर स्वान क्या एस आज करना से जान्द्र हो से को अपने 1000 वी का उपतास कार्या ताए । The accepting models for shall be broken of the state of test (1000) state for an and inversed on fight of the state for and the to be the where the amount models are not from the set of the fight of the state for and the to be state to amount models. РŤ
- $\lambda^2 = -\lambda (2\pi)^2 + \lambda^2 + \lambda = 0.856 + \lambda = 0.0565 + 0.557 0.656 + 0.555 + 0.5$ • ¥
- ৰাইছিলৈ কথাবাৰে প্ৰদান স্থানিবাৰ 1975, কি মানানুৰী বিদ্যালয়ৰ প্ৰাণায়ে ২০০০ জ্বিত জাই বিদ্যালয় হৈছে। মাই বহু বিশ্বাসন ৬৮৪ উদ্ধি বৰ নহায়েৰে প্ৰদান বিশ্বিদ নিৰ্দৃত্বলৈ হৈছে । পোৱা হয় পাৰ্বা আছে মাহত কৰা যোগা হয় বিদ্যালয়ৰ মেহত লোকা হয়, মাহত কে ব্যায়া হয় বিদ্যালয় হয়। প্ৰাণায়ে হয় মাহত বিদ্যালয় মাহত কৰা যোগা হয়। প্ৰাণায়ে হয় মাহত বিদ্যালয় কৰা মাহত কৰা হয়। মাহত বিশ্ব বিদ্যালয় বিদ্যালয় বিদ্যালয় হয়। মাহত হয়। মাহত কো বিদ্যালয় হয় মাহত বিদ্যালয় মাহত কৰা যোগা হয়। মাহত বিদ্যালয় বিদ্যালয় বিদ্যালয় মাহত হয়। মাহত আছি মাহত বিদ্যালয় হয়। বিদ্যালয় মাহত জিলাহাৰ মাহত কৰা মাহত কৰা হয়। মাহত বিদ্যালয় মাহত বিদ্যালয় বিদ্যালয় মাহত বিদ্যালয় মাহত হয়। বিদ্যালয় মাহত বিদ্যালয় মাহত বিদ্যালয় মাহত বিদ্যালয় মাহত বিদ্যালয় বিদ্যালয় মাহত বিদ্যালয় হয়। মাহত বিদ্যালয় হয়। **T**.
- 11.1
- रकता तो पितन आर्थनियां के उन्होंने भारतेल जन्म भे अन्ध्रेय व्याप्तन विस्तृत और प्रवेदायता आर्थनां के जिस्त अर्गतार्थ विश्वनीय व्ययस्त awardse gar भारी द्वार श्वर्ण के तुन श्वर्ण है। "General statement, do a cell and a supervisions refution to filling of append to the statem applicate authority . We append the may ever reliable experimental valuation was show and P31

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### CRICKE NIGPER.

The Assistant Commissioner, Service Tex Diskips, Blassiagar formulator returned as its The appellent's numberized by the Principal Overmissioner, Control Excise & Service Tax, Bhownagar wide Review Overmolf F. No. VI 3-208/Rev/RR4/2018-17 Cated 50 05:3017, has filed at the astronomy of the Order-In-Order-No. RC50/2016 datai 23.11 2010 (noncommuted or or of to see Distance) to Service (astronomy of the Service) of the Assistant. Commissioner, Service (ast. Distance, Bhavnaga distance referred to as the Migrobiosting Authomy).

- Braffy stated facts of the case are as unders-
  - (i) M/k Very Construction Cost Block-3, 202 Firel, Sanka Pale Shopship Control data Baos sayst Road, Astronous/Off (here n often referred to as "the respondent], Service Tax Registration No. AA00-V08156520001, filed referred claim of Ro10, (0.1102) on 28.9 M16 under section 11 B of the Control Facily: Act, 1944 as made applied do to Service Tax with Storem 88 of the Philaper: Act, 1994, on second of instruspective example as grantee for the section and reference the Control Facily of Departments and Local Authorities in rems of the provision of section 101 of the Finance Act, 1954. The altersaid claim was filled on 28.09 5016 along with downed its as theild at Fare-Off of the finance, and house the section is as theild at Fare-Off of the finance, and house the section of section is as the section of the control of the Finance Act, 1954. The altersaid claim was filled on 28.09 5016 along with downed its as the site of the set off of the finance, an order Havaster, and at the response to the responsent astrong them to submit the forcements/information as detailed at Para-5 of the implement order.
  - (i) Alley following H years introf Vairas I (mattee) the Adjusticating Announly accounted remark claim at Rs 10241(009) model the previations of Section 11D of the Central Excise Act, 1044 as made actificable to service tax turble Section (3) of 155 Finance Act, 1994 read w F. Section (102 of H & Kristice Act, 2016).

5 Even, segmented by the input of redshift to spectral differences probability of the Principal Commissioner, Derival Excise with Principal Commissioner, Derival Excise with Post Distribution of Redshift from 1. No.  $\sqrt{2}$  208/Re /REACCO16 17 besided an appeal against the imposed only wherein it is more after contended from (

- (i) In a separation doing to subtraction copy of any contract entered (nucley theory with the very contract for providing the services on which new paid Service Tax and for which refund in classion was claimed in allow or of copy of contract, it can not be verified and ascurtance. If at the topp of of contract, it can not be verified and ascurtance, if at the construction servers to the Gavernment Department's made the based which like theorem provides Child.2016 and or which steap any can been paid by theory on before Child.2016 and or which steap contract on before child.2016 and or which is a prime condition to do not be set to be formed to be before Child.2016. This is a prime condition to do not be set to be formed to be before to be of the Finance Act, 1991.
- (i) without accelling of the contracts, the Adjustioning Anthonicy has cored by holding that the boother of service tax had not been pressed on to any other periods by the cospondent. These facts could only be servicing/verified/associations. by secondary of Contracts and R fiss involves issued by the responsion.

 $G_{\rm eff}$  = The respondent vide letter dated 21.0400017 that Uppin Cross Objection of Table 1 while wherein they submitted that

- (5) They and matrix their Coefficient of Charmerest Accountions outsilving that burder is service, the paid by them was not served on to any paper person.
- (i) Other submitting the copy of Contrart and solution with the Guipean Corpusit of Elementary Efficientian (Service Respired), stated that all the contract had been entered into technol 1.0.2015 and better flag were digible to get refund. For any submitted the copy of them Stated. The Recent Electroning the Financial Year 2015 16.

5. Hearing in the matter was held on 21.5.20 Stational Shell R. Stationard Advocate approximation Uchail of the respondent and mostly of provided his case in detail and a second-cutter, the copy of Notification No. 9703035 ST as well as copy of Control for consecutivity.

**C** I have complety provider the facts of the case on recercle, spectrums of the appendiment conduct. Bud by the appendant and also the Cross (Objection (written submission)) first and oral submission mode at the time of costing by the respondent. I take up the append for final decision.

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### Legal Position:

1. Notification No. 25/2012 ST dated 20.6.2012 (Sumpliers For Service 11) Marx Netificanens — Notification No. 12/2012-XIII a (persolut)

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112. So vise provided to be downment, a net an anny one growth registry by by sky of construction, e Républican de la contra de la c

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 r historical montaneati a charallegi al tos ou recisita el maioral espectanes decharánaisal exervativo eson quiy-specifier under the Annical Monimmer and Ancientifigned Successful streams Act, 1978 (1976) 1958). . . . in an association of posterior and the range of the network and finding the fit is set of output sela durber enc.

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(a) provide content of getter works,
(b) provide content of getter works, which is provide to the content of the provide content of the provide content of the provide content of the content of

#### 2. Vide Notification No.06/2016-ST Dated 1.3.2015, C.No. 12, item(a), (c) and (f) were omitted. (Relevant part is extracted.) below)

"( in the many 17 theory (c), given, the shart thes, "

 Vide Notification Net W2016 NT Hated 1232016 ICN re 12A was inserted as 23/2012 NT. [bgbg0306-2012(Released part is extracted below).

17.0 where  $m_{i} \in \mathbb{N}_{+}^{n}$  , the  $q_{i}$  and p are that interface  $q_{i}$  2016. The following entry show its ogazza biorrados

 $\mathbb{C}(\Delta t)$  . Synthesis provided by the characteristic standard half have  $t_{i}$  and  $t_{i}$  and the transmission of transmi in any elimentria den seu tien, constructuday, mandiativa, completion, filtunt, cut, repair, нопредалесь теленовского технология объ

- (a) is shall shreaker on my other only includes make provincing the solution of the other the second states of  $p_{1}^{i}(x)$  for  $p_{1}^{i}(x)$  into  $p_{2}^{i}(x)$  is  $p_{2}^{i}(x)$  in  $p_{2}^{$
- ybe is structure and at production of the two as (i) are adaptioned, (ii) a dimensioned, or CHICK WAR OF COMPANY ON MICHARY COM
- tel e readential conclex conductivity arout for reliance or the world from employees or effect persons operation in the Stationalist 2 to down with of reenon S.C.B. of the second Acco

under a contrast which had been entered into twice to the 1st March, 2013 and on which ауултун late stang distry where applicable, funk bern vand prior is such date i

presided that or this is contained as this entry shall are by only after the bit down, 2016.

SECTION 002. Special provision for exemption in certain cases relating to construction of Government leaffdings.

den er Tennesey. Dett fledt de e metrenet, in segner af temble servere providet in the Conserver a traditional million of the second million provide the second conserver. enconstructing memory days from the participant require memory and service comparison of the service  $c_0^{i_1} \cdot -$ 



(4) — iš anži vitranina na razvietinie nebylani razvis, szemt posobraizantip jór 100 mines ilma jór. Panarova, balanav mi any mines travinsze ne projektiony

(a) — a serverine mean praiomana), for use as

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uri — a chrucul establishment; at

(m) — an art ar evine of establishment.

(c) — – a residentită complexișteă suchardăs meast per self-are se foi din tas al asile acquieșter ne aden persona specifică în Explorentea î ce cleare (441 și sentite dr.8 aj as sand are,

willer a compact inter of the majore due to the split to when a finite or one of the proposition. Anno and section they have been provided the section and the fight of the section of the section of the section

12) – Kafinan shail ba maasa ay all sarat secritor isan allah bara telen adisarsal yay adisa kamif asir Lara hannan adilahasal wari anteles dari bera bajisang at allam material temes

(1. The dilation for any energy contained on this Chartier, an application for the claim of efford of set does not be small be worked within a vertax of set maniful from the data an other the Muzzie with 2014 constraints a commutable Powerleaf.

1.1.5.3 Use U.C. Aspondern entered into agreements/contracts with trever an early house the state Government of Lucionity for Lucienzity work/service on detailors in Prince 17 of the impligned order. The mentioned work/nervices provided to the Clevin among in educion to the construction work were previously exempted vide entry  $12(\alpha)$  and |c| < iMogo K-mighting Neulogation No. 25/2012 SD dated 20.06.00 s. applicable from 01.07.2010, under the new Jevy of negative Est Lazed survive any flowever, above sold events on outplow where any Holl yith Figure Act, 2015 and eccardingly, a Northeather, No. 06/2015-871 (2024) 01.03.2015 Issued for withdrawal of the said etemption. Hence, while above toop list for it 2015, survices provided by the respondent to the Government a local furthering on a Governmentol Authority became weakle. Accordingly, the mapping on part service last on 72k relief. Second 01.04.1015 for above mentioned services prostant to vacuus Covernment, Deputition is under the contracts plained to have been or bould a to with installation to 1st March, 2015. Such service tax is agg againg to Rev 10,41,669/- not bitle calsof during, the pariod from C1 06.2015 for 29.02 2016 [environmentation of alling on Pg 21,5727-1916] delayed permanent of such service tax under the above mentioned. contracts. Further, Euroseji the Finance Act. 2016, the exemption in respect of such conducts on related survices previded to the Government etc. Into account value we have been singly. We Frequence Net 972016 ST dated 01.03.2016 has been issued to omena notification. 18/2015-ST dated 20.06.2012 so as to insert entry 1.23, to exertise above statist services to enspect of which central load base in more field and

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Const March, 2015. However, to construct of such activities provided and bills to solution coefficy the cases on during, the period from 01.04.5015 to 50.02.20 is (both ways inclusive) to the Government, flocal Automaty, Governmental Automaty (10), on which the service issues and by the surface provider to new provision in Section 1.22 was manifed through the Financie Act, 2010, to grant to be of the grant of Service that with our such services during that we call Automatical Automatic claimed refund of The 1.07 (10.69) — partity there in respect of the services provided to the Government automatical  $\approx 80.025$ -16.

Keeping the approximation of some sign provisions in mind. I proceed former, to decide the oppeal

7 10 a data the very issue before the to decide a whether the refined allowed by the Adjusticating Authority under the impugaed at decide is hegoldy satisfies by otherwise in reference with the appellant piec.

2. The first contention of the appellant that the respondent 21d not which the copy of any contract entered into by them with the service receiver and contended that in absence of copy of contract, it can not be confiled and ascertained that the requirement had provided the said construction service to the Concrement Departments under contract which had been entered into before 01.03.2015 and an which stemp duty had been paid by them on or before 01.03.2015, which is a prime condition under sub-service (1) of Section 102 of the Vinance Act, 1990.

S.1. From the excession of the imposend order, I find that the refined claim in question was filled alongwith the dotation is via Copies of Work Orders and Course of Service Vix programs statistics. Copy of Scheel involve and non-solar wave low-anded to the Recipe officer and accordingly, Roop Othern component the valification and submitted his/fram verification report vide their leases dated. 20:10-2016. Further, from the matrix low of Sites field the coupped order. I find that copy of constants/agreements were not collect for other Query Memoridated 27,10,2016 for the tra-Adjudicating Authority had ascertained to (32,00,2016) for the trast states of the series of the given work order as meet and to have provide the series of the given work order as meet and to have important order at least-10. For an work order as meet and to have important order at least-10. For an work order as meet and to have important of the series of according to work order and the first work given in the copies of according dated. 27,00,2014, 3, 17,10,2014



s denoted by the respondent before the, with normation of work orders  $g(x) \to (-) g(y) = (x, y)$ . End that name and identification number of contrast given to shown as Constructing (115) Austituded Classroom & DRC Hall in Ameli district parkage No. DR/ACR/AMR/997, 2, violate of classrooms (21Nos.) at different summary schedule in violate of classrooms (21Nos.) at different summary schedule in violate of classrooms (21Nos.) at different summary schedule in violate of classrooms (21Nos.) at different summary schedule in violate of classrooms (21Nos.) at different summary schedule in violate of classrooms (21Nos.) at different summary schedule in violate of classroom 2 (21Nos.) at different schedule of (18). Additional Classroom 2 (2000) of classroom (2000) at different is included of (18). Additional Classroom 2 (2000) of classroom (2000) at different Schedule (2000) at diff

5.2 It is worthy to note that there is on 0 to key a scalin requirement uncharacter in the said Section 105 ind that 0 is of our claim, should invariable be accomparized by the copies of the contracts operator characterization associably the department to the same of the wave of the should be accomparized by the department to the same. In wave of the should be a 100 the force in the contention of the appel and one therefore, it is not station about the cycle of law. However looking to the above factual anomalies been observed which may discally question the obj, fully of each under section 102 of the binance Act, 1001. I test of therefore is the rescally 0, a same with the place supporting dominants.

P. On the contention of the approximation for the excellent of the excellent of  $p_{ij}$  (s) this must be inter-able mentioned at part Q(i) above. I find that in the prove  $q_{ij}$  (and taking contained under the impugned order is in  $\pi$  eviat the prove are call 3 action 103 of the Control Excise Act, 19-1. Since relevant provisions of the way, Since an 115 is reproduced as under for bottle appreciation of the issue.

Claim for refurse of deep way. PRODOR [778, where it, if any, mold to stack with (-7) they person claiming refueld of any fough of excise and interest, if any, pold on such daughting make an opplication for refueld of such (daug and interest, if any, pold on one) outgit in the (Resistant Contrainstance of Contral Knewn or Deputy Commissioner of Contral remore) information strongly of the period of the relevant date (first such form and many or may be preserviced and the opplication of the interest of the second documentary or other existence in the line documents referred to be section (LA) as the application may furtish to contablish that is a many of (daty of manse and may furtish to contablish that is a man of (daty of manse and may furtish to contablish that is a man of (daty of manse and man furtish to contablish that the encoder of (daty of manse and mans), if any, paid on such dury) in relation to us of referred to encode to be a paid on such dury in relation to us of the referred man of the sector of the opplication of the sector of the se

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Provide:2. iProtrided ...  $D_{\mu}$  connection of energy such representings , üQ. Provided that the concernt of know of mains and interest of any most on such duty! as determined by the facestant Complexities of Control English on Coputy Control conversel (Actual Review) under the pregulation analytics of this sub-rection shall, instead of being confident to the first be paid to the appricant, if such as now is ກາໂຮຍແກ້ໄປ 10 ເພື່ອຫຼາງ ດູໂດ້ວ່າຢູ່ ດູໂດສພັກກ ແມ່ນະຫຣູມກ່າວ ນານແກ  $[m_1^{(1)}]_{1 \leq i \leq n}$ 22.2 <u>fel</u> . .  $|0\rangle = 0 \frac{1}{2} \left[ \frac$ by Gis manufactures, if he had not passed on the landered of each (2113) gud internet, (f any speid on such dug) to any other persona for the films of eacher and interest, if way, built on such duty better <u>my the</u> buyer, if he had not peased on the incidence of such (dury and , <u>wowest, w awy, pość on rych distry</u> t<u>o arej orh</u>an<u>par</u>esty.

y) — the plane of excise and hisness, if any, anith on such dainf home by may other cards class of applicants as the Courrel Conversionner may, by notification in the Official Gaussian specify :

Provided Judices from no notification and morano (f) of the first provides chall be been at an even in the common of the Contral Convertenced from incidence of block and interval, if any spale on which duty have not been provided on by the persons concerned to asy, other terrory.

From the underlined and hold vertice of the sold provisions of Section 1. Babil, it is clearly transpires that the related is consistently to the element of the introducer of your [diffy such the solutions,  $\hat{\theta}(x,y)$  [without should diffy] had not been passed on by this to any other person. Thus, even five service that is not collected built of the burdent thereof is transferred to the star relations, be challed on a gap of the sertes set down to improve to evaluate the whether the responsion to the down the service are and accordingly raised the Euliptic to that example the service the service is and accordingly raised the Euliptic to that example the service relation in  $\hat{\theta}(x)$  bucks along the Euliptic to that

W.1 From the facts on record, it is clear that the department did mise this issue of unrue, corrichmont in the Quoty Mento and asked for the Co-14 can from UA for the extent that the formion of service tax good by them was not passed on the extent that the formion fact the Adjudicating Authority has recorder in a loging on the issue at Fack 15 (reproduced below the recorder in the impugnet other



1 I find that the opposite while letter received on this office on 5.11.2016 has submitted a CA Certificant letter by millioning & Collider 207721 (proving that the unidence of the Section Cas so pairly by them has not been passed on to any other person.).

S.2 Scother, on these grade through the Chain a Account Contification deres (2017/01/67) is observed that certificate was constrained 0.5 following minutes.

It is observed that the an losse was issued on the basis of vertication of PA ElEs and the information sub, exclanations given in Constant Accounted by the respondent, it does not a cover that what sort of information and expansion were sought for by the Chartered Accounter before tester and of the certificate; whether continues before tester and of the certificate; whether continues allow issued after going that relevant function Responds, whether Chartered Account had two outco-continued the details as on this case proficiency in accounting the Function copy of agreement produces before no does not show any tastion exclusion

9.3 It view of 0.5 works and discussion hereic above, 1 and appropriation to 1.5 were observation solution in the molecular of my above observation solution passed on by him to any other provide the service fraction of being passed on by him to any other provide the service fraction of the service receives. Frather, of its abservation as a continue whether or not the respondent cas charged 0.5 works a solution whether are service receivers in 0.5 million of the fraction of the test of the fraction of the service receivers in 0.5 million of the fraction of the test of the fraction of the service receivers in 0.5 million of the fraction of the test of the fraction of the service receivers in 0.5 million of the fraction devices the fraction of the service receivers in 0.5 million of the fraction of the fraction of the test of the fraction of the fractic of the fractic of the fraction of the fraction of the fraction



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Dated.

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- M/S Veg. Construction Co. Biology 24, 2014 Shoop, Namine Fatel Shooping, Control, Dirls Franci Shooping, Control, Dirls Franci System, America SSE(C).

## Corre tai-

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- [2] Dur Commissioner (Appeals), Central Taxas, Rajkow
- [3] The Commissioner, COT & Contral Karash, Briavosidar Contribution ato, Representation.
- 2014 The Assignment Compliasitation, COT & Constal Equiper, The Design and the termination of the Design of the Constal Equiper,
  - (5) The Submindent-Sout, Range-L., CST & Control Excise, Distaiopper group in Record 201

- 7) - Okoara, Pole for Cl/olifice Associational, Director Centers (1912) ("Anno Sabari Zonsil Crot, Alphnica syl

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