्रश्चकृतम् (अपिएस) या वनसंखय केल्वांत काल् ५४ देश कर और उत्पाद कुल्यः OFFTOE COMMESIONER APPEARS OF MICH. GAT & EXCISE,

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গ্ৰাহিং আনিয়াক ; ्में अन्त्री 'त समेश ! 03.05.2018 14.05.2018 Cate to Surders Opte stratuer

Passed by Shail Copi Rath, Additional Director Concret(Andit), Ahmedalad Zount Vnit, Altraoil(bad

সাইক্রমা রতন্য মেজেরে কারণ, র্ভারীক হিনাস ১৯০৫ জন্য ৬ লাগ মন্ত্রিই জীপন্স জালি ১০ असम्बद्धाः स्टब्स् विस्तान १९९९ २९११ स्टब्स् अन्यु से, सी जाती नाहे जगर प्रतिनदेशक आदिय, अध्यापता , হাঁ সমায়টার সমাজিতা সেইটার্ম্বর ওপে এই প্রায়ার ইউটা এলার জ্বন্দ রাগিনকে তেনে জিলার হাই मा गरत कर की गई। उपको के समझने सां आदेश माहित आस के आध्य में आहत आधित है जा कर भी तरेक्षक មិតាម ភូមិ ដែ

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ागीस्थली & जिसके TF राम रहा - B' , Same & Welliess of the Applitum via Responsent is u

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इत्य आदेशहर्मन्त्र साल्यहित्य नाम न्यसित हिंदिर, सिलिया तदेश्वः तः पुरुषपुष्ट पाधिकदे तः सम्प्रिभवन्त्र के प्रतहत कृतिन द्यमहे क्यारकता हेर्नु गुण्डाया र Any person agenered by Eds Occer in Appeal rule fill on to call to the abacquinte antifarity for the following way.

- भौति, २,८मा ,मेन्सीय इन्साट १,८२ १८ र त्युत्र कोपित स्थल भिन्द्राप के भिन्न स्वाप्त रेग्स्य इत्याद शुल्या अधीर्त्रयेस १९२० वेद भुद्ध १९३० के इत्यांत एक विद्यु संविधीयक १९४४ के भारत ३३ के भौतित विद्य विद्यित करन, के जातकार है ? अग्रेज्यात विद्युवेशा की विद्युत्य के उत्याद र दिया दिव्युवेशीयल पीर्वज्यात्व स्वाप्त अन्द्रप्राय है। से भौति भ इत्याद के दिव्युवेशा की वीत्यात के उत्याद र दिया दिव्युवेशीयल पीर्वज्यात्व स्वाप्त अन्द्रप्राय है। से भौति अन्त इत्युक्त के दिव्युवेशा की वीत्यात स्वाप्त स्वाप्त के अन्त्र से उत्युवेशीय स्वाप्त स्वाप्त स्वाप्त स्वाप्त अन्त् 24
- গালিকে মান্টাৰ মাজা নিজা নহা। কেনা হীমা কুলে, সভালি জানে দুৰ্ঘটনা কেন্দ্ৰ পূৰ্বে এই পিয়ালো প্ৰশিক্ষীয়া ক দুৰ্গান্দৰ যে বিশিষ্ঠ হয়ে মহা হয়লৈ বা ৫, সায় বিং বিকা ৰাষ্ট্ৰ হোৱেই জোৱা লৈ বিং বিজ দ 1Le speciel needs of Contactor Locard & Contactor "As Appendix Tables of West Block No. 2, Rus, Forum, N. & Dellines all respectives contactors contact and so instances Ш
- এমকের স্টালন্ড মান্টা পি নারা, এবে উপনির্দা যি একেন্যা প্রতা জ্বাই প্রায়ান জন্য জিল্পি জিলার ব্যক্তি হাজের ব্ ইয়ানের উপনির্দ্ধি রহায়োগ্রহারে প্রশাসপুন দী মারিলা প্রদান মারিলেরা । এটিলীর্বা লাল, ক্যা লৌ ইংলালী প্রায়ান প্রায়াস্থ্যায়ের রাজ হয় কা জালী বারিলার ÷11

na na Wezi menjanal la talan. Contanan Balaya A Perside Taz Arste ang Pathana ang AkiWali sa 1990 (Nort, Dagamah na sasar na sasaran Pannakatan) (330016) in Diserta katasi sasar nasar na 1991 (North Tagamah Ipania sa

भगोतिक उदायणि प्राप्ता है। अन्द्रेश स्र कि भरतन करने के दिन के लिए के लगत स्ट्रांस (श्रोसि, फोकमा की, 2001, कि विकास के उत्थान संपति से प्राप्त की फिर उठके के बार कविको के उनके किया साला प्रति हमने श्रे कि के ना एक की के साथ जान इसाल सुपत की सीम को की की का उदेश र भग जाता रहा प्राप्त के साथ थे। उन्होंने कर कि लोग जान इसाल सुपत की सीम उनके की को के का उदेश र भग जाता रहा प्राप्त के सा राख थे। उन्होंने कर कि लोग जान इसाल सुपत की सीम उपने प्राप्त तर काल स्टेश के भग जाता रहा प्राप्त के सा राख थे। उन्होंने कर कि लोग जान इसाल सुपत की सीम उन्होंने की कि की कि की मान के लोग सीम के ही के का स राख थे। उन्होंने का का साम उपने अपना कि स्टोर के लिंग के लोग के लोग के लोग से सीम के की सीम काल करता, सीम उन्हो राज कि नगता का दिस साम सीम प्राप्त में साम सिमल की साम थे। साथके एति के का राज सिंह प्रिय के की राज का साम सीमी का दिन की साम सिमल की साम थे। साथके एति रहे के का राज सिंह सिमल की तथा का साम सीम दानिए जान समयोग के सुपत दुनक कि राजन दालिए के जावता है। सीम से सिमल सीम की तथा का साम सीम दानिए जान समयोग के सुपत दुनक कि राजन दालिए के जावता है। के कि साम सीम सीम साम सीम सीम सीम सिन की तथा का साम सीम साम की राज समयोग के सिमल का की साम दान की साम होता है। की साम सीम सीम साम साम साम सीम की सीम की तथा का होता सीम की राज समय साम सीम सीम सीम साम की साम कि साम सीम होता है। ---1

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'ইয়াৰ প্ৰতিষ্ঠাৰত, 'মন্ডৰ বৰি আছে এম দিই প্ৰদেশৰ এই বুঁণু মৰা (24) উচ্চাৰণৰ কথা বৰি নাৰ্যা প্ৰেইজ, ইবাৰাৰ ' উপিয়ে নাৰ্মা, ২০০ৰ নাৰ নিশা ৪০০। এই মেইজ, ইং নায়না উপিনিয়া লগত বা নাৰ '' জী নাৰ চলনা গৰা প্ৰেই মেৰ ातनुन्तः, अन्द्रोग उत्तरः अनुन्तं तथः तातनुन्तं (कार्यिः) केन्द्रीय क्रमध्य तुल्कः ए भागतील जादेशः करेत् आसितः संगतन करे (क्रम्भ र १८वे आसे भागानात दियों प्रतितः) द्वीर आस्तृतः (द्वार्गं महत्यकः भायावः) अत्या प्रत्यान्तः वेद्वतुरु ज्ञावत सुन्तः व्यवस्त् तः भर्भस्तेनः अत्य विकसः को त्रावेद्वनं द्वार्थं करते का निर्द्धते केने गर्भ सदस प्रति ज्ञावान् के त्यान् करतो होने तत्

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- सीला पूला रहतेंचे प्रतेव शुल्हा वह सहाहार अनेनेता प्राधितवण (वेहल्ल) के प्रतेव अणीले के लामसे में वेबहेका mi भूभाई के तुन्द्र में दिस्त 19मी के साथ उठकर के प्रतारत को की किसीर परिणियेंग 19देव के राज तर के ात्मर कुल्ला से अपने स्वयंत्र के से प्रायंत्र में कार्यने कुल्ला के साम मार्ग्स्ट्रें के साथ के साथ के साथ के डॉडर्डन केवलर को भी चानू का रहे हैं। इस अध्य के उन्हें से देखें यादिवन्य के इसीच करने सा वा क्यांड शुम्ल इंग्रेजन सात के भाषीश्वा १९३७ जब तक रहे ज़ुसेवा दिवारत के दा जूसीचा, चार का ह सुसला डिंट दिवा है के सुप्त के किस जाए, कार्ट कि क्या पत के तर्रात्म के प्रायंत्र के प्रायंत्र के तर्रात्म सुसला जरात माणजा जॉर्ड के हत
 - भेकरपुर तिरमार सुम्मा यह स्वयाद्य के अग्रेजेंद्र अन्यत काल यह शुरुषण्ड से मिन्स श्रेष्ट्रभेता । त्राज्य में दिसी दिसी विकरण
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ने गेरजी कहानि इंटर शांस के कामिल्ट निर्लेश (देने 2) अप्रैलियम 2014 के आजि से पूर्व किया तक्सी ह णाधेवाले के सताह विद्यासधेन समझ्या अनी १४ अमेर, तरे तरस सर्व हमें ह

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कोट साम के किसी समाहत के भारत है ते जहां नानकाल दिसंह नाम का केंग्रेंने कारमाने में समय वहां के पारत्मन ते होंने नाम किसी सेंच नवरवाने के पित केंग्री दिक प्रतार वह के रहन संबद यह नरम लाके दीवन, वी लिया के तर मार्ट वी पंजाल सामल के दरस्मानम के दरका निभी भारत्वों के लिया प्रतार मुंद में भारत स्वयंत्रका lij -÷ == - = .

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19. अव्येक्षण आद्या के मध्य जिल्लावियोंने की दिन भारत की जयताओं की जानों गएँ। जेवी स्वरंग रहना को लगा करनी में उद्यत तम ही या स्वरंग 2007 की भारतक विश्व जाय और परि स्वरंग उन्हें की साथ को से उपरांध के 2000 में होए पाछा में दा स्वरंग 1000 की मांग कि मिल व्यवसाय रहत का 2001 को 2010 के 1000 में का साथ में की की रहत की प्रारंग को की मिल व्यवसाय रहत की 2010 कि 2010 के 1000 में का साथ की साथ के लोग की साथ के 2000 की की मांग कि विवरण की 2010 की 2010 कि 2010 के 2010 कि 1000 कि को को की 2010 की 2010 की 2010 कि विवरण की 2010 कि 2010 कि 2010 के 2010 कि 1000 की 2010 की 2010 की 2010 की 2010 की 2010 कि विवरण की 2010 कि 2010 की 2010 कि विवरण की 2010 कि 2010 की 2010 कि 2010 की 2010 कि 2010 की 2010 कि 2010 की 2010 कि 2010 की 2010 कि 2010 की 2010 कि 2010 की 2010

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- অধ্যয়ৰ মিনা নৰাম্বাৰে প্ৰথম উপিনিখন, 'ভিয়ে কি এনসংঘূৰীনা দা খলনাৰ প্ৰথ ভাইখনা, 'পেশন ভাৰপ ক ক'নি নহ নিৰ্মাণি দাঙৰ কৰি মৰ নাম্বাৰ্থকৰ প্ৰথম বিভিন্ন দৈশ শীলা নাছিল। ' কেন্দ্ৰ হেছেৰ ক'ন্দ্ৰাৰ নাছৰ নামৰ কৰা নাম ক'নিৰ কৰেৰ লাগত ক'ন্দ্ৰাৰ কৰা কৰে কৰা কৰা বিভাগ বিভাগ প্ৰথম মহাৰ কৰা বিভাগ নামৰ ক'ন্দ্ৰ বিভাগ হৈছে হৈছে কেন্দ্ৰ লাগত ক'ন্দ্ৰ নাম কৰে বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ ব প্ৰথম মহাৰ কৰা বিভাগ মান্দ্ৰ কৰা ক'ৰ বিভাগ হৈছে হৈছে ক'ৰে মান্দ্ৰ কৰা বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগৰ বিভাগ বিভাগ বিভাগ মন্দ্ৰ কৰা বিভাগ বিভাগ বিভাগ কৈ বিভাগ বিভাগ বিভাগ বিভাগৰ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগৰ বিভাগৰ কৰা বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগৰ কৰা বিভাগ বিভাগৰ বিভাগৰ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ \mathcal{M}
- 911 सीला भारत, पेजवाय प्रसाह अनुसर तय होतालन (मोलिस स्वाय धारएम (मार्थ किसि) सिंचलायक्षे, 1992 से वालेस कर्म तार्थ करवित्र में कर्म साम को सो जिंद करते तक किसमें के सोर वो भारतने सालकि किस जातन देस र Attention of also invited to the rates segming these and other related assumer semained in the Cars of a realize and Stories seconds of the real (In anticent Pales 1988).
- (G) उत्तर अधीर्त न प्रभिन्नारी का अधीर, सांदेष्ट आज में सिरोधन का एक, विरुद्धन झी, स्वीन्तन, प्रदेशनी, 7 दिश prove of the first of a second construction of a second of the second prove of the second prove of the second prove of the second se Second second

<u>GROTE IN AFFERD</u>

The Againtern Control Science, Sorvice The Universe Review theoreticles released to the 'ff's Appelian'' withoutsed by the Principa Controls on the Control Datise & Service Tax, Businessed with Review upper of K. No. 2/2-730/Ref/RRA/2016 12 dates of 2005-2017 max filed at append against the Duble-Fri-Oberical No. R/92/2016 datest a Court? (necessafter referred to as the 'funning' τ -order') passed by the Assistant Crateriosioner, Service Law Div et al, F1 sympositic functionation referred to us the Referred Sanctoning Authority).

- BritEvistated facts of the case are as under:
 - (i) M/x Suketti Construction Co. Nr. Jein Temple, Inithugola. Wallowan, Burn discouse (hundin aller referred to as free responsibility Society Registration No. ADRP9492502D001, filed refund claim of Roll, 80, 8060/1 of 11, 11,201 start in Loss a of Section 1.52 of Figure Act, 2016 under section -80100 Central Excise For, 1946 as made applicable to Service Car. manuer vide Scotten S3 of the Finance Act, 1964, on account of retrospositive extenditions provided to the subvided to the Clevel in a met Departments of a Table Armient value to take. It a provision of Section 102 of the Tingnop Act, 1994. The sfaressid plaim was filed on 11.11.2016 along with documents as detailed at Para-33 of the transgession of the Mossess, or structury of Aurisevic Abiling Query Memoridated 2001, 0000, was issue to the respondent asking them to submit the comments (information as detailed at Fora 5 of the impugated order.
 - (in After following the domain of National disable, file Adjudicating Anisomry scheme as retrictionarily of Rs. 3.80, 2007, under the provisions of Section 11D of the Control Excise Arc. 1944 as made applicable to waryles: as cleater inclus Section 38 of the Provide Act. 1994, oracle with Section 102 of the Pinchee Act. 1991).

3 Sing, segment by the imprepared order, the appearant (mpresented by the Principal Commissioner, Central Excise 2 Service Tax. Binaveraged vide Problem Order Signed 27.08-2017 isolath order F. Ne. V/2-7201Red/RRA/00.66-15 here filled at appeal against the improgram order wherein it is furgeoffic concerded (matrix = 76 ± 6).

- (i) If a respondent dial bot submit the copy of any evaluation of the 900 and by them with the Covernmental Action by the Government for providing the Stevension work they had not service Tax and for which is not a spherion was contract. In absence of every of construct it cannot be verified and ascentained and the Covernment had provided the and construction services to the Covernment Departments under contract which had been retend to be 900 01.03.2015 and or ethics should be that a prior of the line of the theory of below, 01.05 2013. This is a prior contraction of the submeter of the Action 100 of the Finance Act, 1994.
- (6) without contributed the contribute the adjudicating Authority has cared by holding that the burden of service the had not been passed on to any other person by the respondent. These facts could only it set, finy/selfarship a few Coultages for had by H a Box. Suppose there is induction the base of M/s. Mats Ball is first the Life - Suppose there is induction the base of M/s. Mats Ball is first to all or first funcof train, reported in 1997 (89) -0.7 097 (8.01) to modian tag/dury is granitable only when it is established that burden of tag/dury has not been passed on to others. The doorning of unjust enrichment is a just and sall decy dynamic, no person can each to collect the fas have been by the first.

 The respondent vide letter Gates 16.05 2017 The loss Convex Objection on the geologies wherein they submitted that;

- (a) say lost been sub-contracted by the Main contractor for the work of our doors or classrooms of trinking school at various places in District of Store of a score. Concrete for construction of Classrooms in the primary valued hold been a score for work the Wale contractor and the Government.
- (i) S. Umitted the copy of work order Ref. SSA: CIVIL-2014 14/21978 (0804) 3.7.2014 (i) the second to package. Not OR/ACK/S K/9991 extend to be as a of the Magnesian second and also contrast entered into by the Respondent were the Malu contractor relating to prolonge Not. 2.8/ACR/SIR(Perf) or dated.
 1. 7.2014 and also the work order issued by their Main Contractor to them for executing work further aloresail work group college to them for executing work further aloresail work
- (iii) they have the parabolic in account on therease for on the main Contractor and also firminical the particular bound by 0.6Map. Court at the participing line trapping on that out on some x = y way on the fram them under publicity. Not D(x/ACR/SIR/990). (b) \sqrt{y}

- (iii) A stable of a copy of continents of them Main confractor certifying that is singles, had not been plained by them except the product profile years.
- (iv) as they had not passed on burden in taxes to by Morn Contractor, and therefore not onjustly enricled by taxing class of an end therefore not onjustly enricled by taxing class of an end of service law under precision of section 100 of simples data (2006). Accordingly, the decision for the case of Mass Mafathal insulatries lad, we there are no is; 1997;8/4017 245(300) would not applied by.
- (v) Requested to discribe the oppeal filed by the Appellant.

5 Low on in the matter was licklour 15.2.2016 whereit Shri Parintal Shot. If spirit is appeal of the matter and they reiterated their cross rejector already the fight and shot frother an on-Bot Burie submission pared. Gazant 5, one degreates that the case may be done on a rypic forour. Further, wide submission dated. In 2.2018, respondent would reiterated their organization was submissed in their cross dejection field on dated 10.5-3017.

6. It have excelled groups through the foots of the cose on records, group on of the appeal memorandum filed by the appealant and also the Cross Objection field and only as well as well as wellers builded on the the line of hearing by the respondent. If they up to sense the Dost decise of the sense of hearing by the respondent.

6 set singummarise the celevant legal provisions as under,

 Noljfinstina Vo. 25/2012-ST dated 20.6.2012 Evenplicity for Second events Magn Net Brances — Mari Lation No. 12:2012-801 Seq a second

*L2. (3-1) As provided to the Constitution of one is namely on a generative field only by some contract comp existent constraints, instribution, which can find your repet, subtractive, reservation, with the optimal

0.0 . The set of source strategy of the original we fail the difference on y for the set of the contrast of the set of y, and y of the local strategy of the set of y.

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b) pipe fre couldance claim fre (graves supply pill switch atmestic). This swettige frequence, disposition (1) considering encoded production fly recent for follows not the face of their conduction of other service graves at the System of the other for 0.00 for the shell dely.

Vide Notification No.06/3016 ST Dated 1.3.2016. P.Wo.
 1.3.item(a),(c) and (f) were amitted.(Relevant part is extracted holow)



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 $h(0) = \inf_{x \in X} h(x, dx) h(x)$ (a), for and (firsh) if be omitted^{ay}.

 Vira: Nohffeethan No. 9/2016 ST Dated 1.3.2018 E.No. 12A was inserted in 26/2012 ST Dated 20.6.2012(Referant part is corrected below).

- тан — — цёст энану 12, част дёё с боль быс 125 Манан, 2016, the fillioning saidy этой т. Такстый, камейу

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- rey a la fartantare de arte active argenté marke mare analasionemi giur de come that har e maneres industry, at empletit d'antare en production.
- (ii) A second characterization of the formula of the second se Second s Second seco
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SFA, FIFN 102. Special provision for exemption in certain cases reinimg to construction of Unvertainent huridings.

(1) Wedenikski sallagi omphilugi sumtaliset in Section wild, no travitis too seconde levied on suffected daring the period content compliance the incomplicit April 2010 and stating with the arthcorpleted daring the period content compliance the incomplete of statulise structure provident to the corpleted content, where the days is content of the majority of construction, creation, creation (developments, where the days is a former manufact malancial by the of construction, creation, commission and particulation of completion participants, repeated are been as a structure of construction in the day of the providence of the participants.

ray — In alter solveness of real object original merits ments predomitiantly for any other than for commerce, bezant not only ether burness or preferrion:

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- f(r) = -rr efficients statisfications, e.e.
- and the second address as a second state of the

(e) — a nestántial complete predominente como for sugi-set te for tia uso af Plan Ampleyens ar Selen persons apeliné el la Vaplanciant i la como 1445 of motion (50 of 60 amble).

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(β) – Ana nizie mining szerelyng conjules 2 is dizk singette, an appliesterer for the order of 10,002 of narodos – e taz skall be made μ./Fin a period of diz satetta from the data – in mendadize Fototos Bill, zar 6 recestes the second of the President

 Notification No. 25/2012-ST dated 2016.2012 "Sympticus non-Nettion for Mag. Note: non---- Net listing No. 122012-57, superseded

 $M_{\rm eff} = h_{\rm eff} where t_{\rm eff} mapped parameters is the sequence of the set of$

5.2find that the respondent to a sub-contractor, entered one appendents/concerns with mein contractor Mrs Bhumi Proton Ave. Date to undertake work/solver as dessiled in Para 12 of the implement order. The Main Contactor Mys Report Person for 151 (https://intesuprime a ranketti, the Chijstish Growin ment. Prother to U.S. 2010, we so suce given by the respondent were exempted by writte of the exemption gravited dide Entry No. 29 (f) of the Mega Nonfreation No. 25/2012-SD dated 20.6 3012 (However, during the pariod from 1.4.2015) in 21.8 will Sultant variable provided by the Main Contribution that the Government were became unable in view of the Nonfobulor No. del: 2048 ST dauce 01.03 2015 and in turn service provided to the Main Congrange were a symmetric solution vide of M. M. Willy of Netic No. 17/2010-80 data: 2074/0012, Panee, from 14 of April, 2016, the name or therein as well as the respondent both were required to discharge the classify de tax lightlity. Accordingly, the restoudent traid service we cal bills referit from 01.7-5715 for the version provided to their Main Contemporary description of the distance of the large state of the description of the set H them prior to that March, 20 0.390h sectors for was aggregating to Re 3,80,005/ inter bills raised thatfine the period from 01.04.2015 to 71.07.3016 Blow why this issues for Net Leating Kar 923016-57. $12^{\prime}.2016$ the service given by the respondent again become non-rawable be virtue of D. No. 2966 of Not. No. 25/3012-ST dated. 1.3-2016. Second right, the resident defined related of Rev 3,20,705/s part by Lien.

. Seeping the above mentioned legal provisions and fact of the 18 we in mich. I proceed further to devide the appeal

S.3 J. Jud. (by the contraction of the interval state is a better the influed submediate the definite string distributing moder the improperties for the impulse sustainable or otherwise in reference with the appellancy lass.

6 = -700 Fee, contractions of the appellant that the respondent did not submit the subgraphing contract entered ships by them with the service matrixer and contention that the independent had provided the weyl construction service to the Germanian Dependent had provided the weyl construction service to the Germanian Dependence under contents a contion tess entered halo Define GLGJ.2015 and on which scamp duty had used pairs by them on the before 01.05.2015 and on which scamp duty had under coloration (1) of Berline 100 of the Elimine Act, 1994

64. ± 1.1 what Refund Sampioning surfaceity has based to only $\sigma_{\rm eff}$ the responsed had previded the sold construction service in the Generativest Departments water constant which held been received one before 61.60.2010 and on a burn stamp day had been paid by them on erbefore G1.00.20 (basician to a many condition under sub-section (1) of Secure 163 of the Australy Act, 2024. Platner, Metaleputers in them consists policy had furthabed the copy of the nonlined to bould into with their share compared as well as copy of contract enternal site by main main contractor with the Contractual index proceedings before use. As so apportant and toring the low design of manufactor in scherge chiries. one for store of a Courtal Excise officiar. However, how close not preclude from saying the ULE All other to prove that the ones of the signal region was prior to payment of solution was couble trespondent making solution claum. By their as in may a collar of the respondent has feiled to provide but topy of the Contract entered into the respondent with the procroment. With the result, in the above as of the every of Contract between one with Coordinated participation and all is the casessing of our an the time of which an the couples and taking the Refund Sameticing, Autoparty sleep ground in our align loady consider the submission of the contract as a greaced first to access of the aligning of the reduct desire in question sincer Section 192 of the Finance Ast. 1926. Management 41 case, if the respondent is a sub-contractor to the racin contractor, and saw not entered into contract with the grademical proprided activity to the radia contractor but not to the Government as envisageri under the provision of Sections 102 of the Produce Act, 1989), the sub-contractor we de not de elejeés te elsier esterat a nha Section 102 à 1 m.Karadez Act. 1994 as the prime condition det in respect of juggible services ŊLa - Z

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enoughed to the Constrance, a local networky of a Generative to the function y_1 is a last in that case. Accordingly, the impugated and a passed of the Kollevit Samities ing the courter issued without verifying the following court court sets, court field of the first substant court sets in the press of the access, is logally by the impugated order to not substainable to view of the access, it and then the impugated order to not substainable as devoid of mental. Pasters when the question of admissibility of refund filed by the respondent is in dispute in view of the provision of admissibility of refund filed by the respondent is in dispute in view of the provision of admissibility of refund filed by the respondent is in dispute in view of the provision of accelere 100 of the Finance Actilission of a not find any reason to get the order of the provision of a section of the provision of a section in the pression of a pression of the provision of the pression of

(a) a solution is a shown is one by inequiring other invation open on the first to per unified the impligned order and remaind the implies (assume the Reform Sonationing Authority to decide the matter alread by the observation given in the terrorating value and allead factoring the principle of nature areas. The experiment is as the end of provide the double of a single of the terroration given in the terroration given the terroration of the second to provide the double of a single of the terroration of the Reform the terroration given in the terroration of the second to provide the double of a single of the terroration given in the terroration of the reform the terroration of the double of the terroration of the terroration

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- M/V Sukrut Construction Confortuna in Leongue, Lashropole Wadhwort, Succidexos ec.

 $C(e_{T_{2}}) \in \mathbb{R}^{n}$

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- [4] The Chief Commission of CETE & Control Research Anneasond Konel Anneasona.
- 2). The Commutation of (April als), the test Tables, \mathbb{R}_A sub-
- B. Centrissioner, GST & Centre Excise, Bouneger Commissionence, Researces.
- C) The Assistant Common some CPC & Contral Rolling Division Common Shavanogan.

 Cuand File Jer O/orthe Addressed Discours - Council (Audit/ Abenetiched Zeres) Unit: Abenetiches.

今 i General Kile