		्रम् (अभिल्म) यह कार्यालय सेवलीय बस्तू एव स्वा यह प्रिंत उत्पाद शुल्कः ८२२६७७२ अधार एक्स स्वार प्रया (२२१९ साधुना) पार्ट्य का सारवता. संविधाय उत्पाद को रस ना मेवन ४३ २०१४ २६ स्वास्त्रक			
			型 新聞、 - Paol (0, no.) Shej Shej 歴史学 (Paoli X) - 760 30 0	I.	979 - Y24
	alatas Y	la busi taharing	или сеорген	mages i et al l'astra	
4 7 .4 r	⊷ેટ્રે કે કે સે. ગયાસ :				
	ан на се нот с анто ста се		n da serie en la companya de la comp	·-	
	ት እና እግሞ አማሪካ በ - ት		16695017	>ir-	9801
i۳	ागीन भारेष महन्द्र ७.	ole hozype Naří			
	<u>]]t</u>	<u>fiv-excus</u>	-400-APP-496-201	<u>8-69</u>	
	erðar an forran. Dúu er Dúss	1-30.2018	तार्थ जन्मे तो तार्डवः जन्मकोहरारः	18.05.24	18
	क्रुनिClard≥, त पुनत सम्बद्धमः २७ Sari K		्तुवास पार्टित / Samusar na (JAmeais), H	akot	
1	र्ड अस्त्र स ्वित्	(n a dan serien gescher der alle der Nicht werden Zaste Manigers der e		
	สนโตสาส์ 6 หวิกว่า เมาะธร แสเรณ	। ५। उन्हा एक प्रा २६ Defence coul B	Jame&Address of the Ag augu Euklearthan know as Aparam Phil Post , Deckup	reason Delengen	d Offician
	ea tean(neis, e seise s St, fhian ng amart,	in this book to be a first of a state of the second state of the s) and yang a sina kuto ng sanaka s 1986 ti Bérék tang ang sanaka sina	an Afrika dar et servij Unik unit dar et servij	41 10
р÷,	ann a' fa Shion	NOT PLATES IN	en diatan di Sin Angela, Tin Castella, ana angela di Sin		
	- U-3 -O 164 - C g	na la n	an fals, inder Stelen 290 af		
)) 	ran syn, syn syn syn Tressedn ar Priske	eret: 1 jan 1 11. here av Karve	i Na Belanez (yana di seranga) Na Pasisi ng Tabuat ng Pengang		
<u>d 1</u>	Children and an	ar ar thù a l	a	na sanc shi dava sa '	
	n ta Matana ta A	en d'ann an seile 11 d'anns acht	el and ener estat agrigad, Soviet (1917) 1 General de la composition de la composition 1 de la composition de la composition		
20	 The second second	el e y des popularies I Congrado (1994 - 1995) I Congrado (1995) I Congrado (1995)		थ्, जन्म का प्रभाव के कि एक रहे के कि कि कि कि देखील के कि कि कि कि कि कि किमीपा के कि कि कि कि कि कि किमीपा के कि कि कि कि कि कि	n ann a dh' an 19 Ann 1900a Chilte Ann An 2010 An Ann An 2010 An An An
	 Her all Agreent Married, 2, 1900 - Ta Dialak - Kong national Antonio Agreent active bath of Agreent 	Kolena (kali belakaza) 12.≣ tera na sana s 2.a. tera tera belakaza 2.a. tera tera belakaza	na in suudes paulin kom EAC (ratheologicus on or of a single bly annual falses (grangs), an stank cohor falsur or Astonog grand alempite on battan all Rind arts conto by a false). Bu	dan di karangan yang Indaka Punci Bunch UM du karang sebaran Tana Sukaran Dana Pu	s
1-1	Friday Parts S.TS. A. (1) predicts and the statistical and the statistical formation with the statistical formation statistical formation for statistical statistical formation for statistical formation.	्योगि विभाग के समाप्त इंडी कर्मिक और इस्टी के ते कर्म कर कर कर का दे के पित कर्मकर के साथ के क्षेत्र कर्मकर का जन्म के	1. 152 House 2001 A subscription of the set field of the Article Article and the set of the Article Article Construction and the States are the Article and Theorem Article Article Article and Theorem Article Article Article and Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Article Arti	र को पर्या के प्राप्तनी प्रति का १९ जिन्द्र के प्राप्त के प्राप्त १९४९ के प्राप्त के प्राप्त के प्राप्त १९४९ के प्राप्त के प्राप्त के प्राप्त के भूषि के प्राप्त के प्राप्त के प्राप्त के	त्र हो होप्यतः स्ट तित् क्या २ २२ ति २ मा २ विद्या स्टब्स् की राज्य के स्ट
	n avang sana tahun 20 ngga tahun ngga 1000 water ya amun ang sana sana ya P	t an prìomh-chailte an 1 anns - Jacob Mi 21 mertes 2001 intere 1 an 651 channais - S	Color Anna Tarante escala Colorada Sente Marcal III Care a La Sente El Calatte e color e generation de la encarrandec de sentety levier d'Anna annal, levent esta fanor tracatter d'An	telič, altostoči tala. Na altostova altostova "Slunda oslanst PosΩ"	an a na iyo , 'na a sa Ƙ' ytan da Ƴ' y na Jaru

-

. · ·

ч. ^т. • :

•

.

-

-

.

.

۰.

- then all Green and an average of the state (direction) (1.42 and 1.54) and the state of the analysis of the state (direction) and the state of the the state of t 11
- নিৰ মুখ্য ভিউচে কাল্য ভূপন হয় কলেৰ প্ৰতিষ্ঠাৰ প্ৰতিয়াল প্ৰমান হৈ পৰি প্ৰতিয়াই প্ৰমান মাই হেইজ প্ৰস্থা মহিলেন প্ৰথম ব প্ৰথম মাই প্ৰথম হৈ প্ৰতিষ্ঠান প্ৰতিষ্ঠিত প্ৰথম বিভিন্ন হ'লে ইয়াৰে ইয়াৰে কোনো হৈ মেনু হৈ বিভিন্ন হৈ হৈ বা বেলা ক মাইকাল বা প্ৰতিয়াকৰ হৈ যে প্ৰতিষ্ঠানৰ প্ৰতিষ্ঠান হৈ যে মহিলে বা হৈ হৈ বা বিভাগ হৈ যে, হৈ বিভিন্ন হৈ যে বিভাগ ক বিভাগ হ'লে বিভাগ হৈ যে প্ৰতিষ্ঠানৰ বিভাগ হৈ যে মহিলে বিভাগ হৈ যে মহিলে বিভাগে হ'লে হৈ যে, হৈ বিভাগে হৈ যে মাই ক বিভাগে হৈ বিভাগে হৈ যে বিভাগে হৈ যে বিভাগে হৈ যে মহিলে বিভাগে বিভাগে হৈ যে মহিলে বিভাগে হৈ যে, হৈ বিভাগে হৈ যে য বিভাগে হৈ বিভাগে হৈ যে বিভাগে হৈ যে বিভাগে হৈ যে মহিলে বিভাগে বিভাগে হৈ যে মহিলে বিভাগে হৈ যে, হৈ যে মহিলে মহিলে বিভাগি হৈ বিভাগে হৈ যে বিভাগে হৈ যে বিভাগে মহিলে বিভাগে বিভাগে বিভাগে হৈ যে মহিলে বিভাগে হৈ যে, মহিলে হৈছে। বিভাগি হৈ যে মহিলে মহিলে মহিলে বিভাগে হৈ যে বিভাগে বিভাগে বিভাগে হৈ যে মহিলে বিভাগে হৈ যে মহিলে হৈ যে, মহিলে হৈ বিভাগি হৈ যে মহিলে মহিলে হৈ যে বিভাগে মহিলে বিভাগে বিভাগে বিভাগে হৈ যে মহিলে বিভাগে হৈ যে মহিলে হৈ যে, মহিলে হৈ য ::

a sector de la companya de la compa Novembra de la companya de la company Novembra de la companya de la company La companya de la comp í K

A style of the stress of the st

- it in the state of the second secon a classific paid is planted in the second set Report (R.C. A. C. H.
- °C'r

মান্য প্ৰথম দিন্দ্ৰ হৈছে বিভাগে সময়ে। মিনা ভাৰ বৃদ্ধি বিভাগে সময়ে বিভাগে সময়ে বিভাগে হৈছে বিভাগে বিভিন্ন প্ৰথম এই পাল একা এই বিভাগেই ভালি বৃদ্ধি (১০ মান্য প্ৰথম কৰা মেনা কৰিব বিভাগি হৈছে বিভাগে বাবে বিভিন্ন বাবি প্ৰথম বিভাগে বিভাগে বিভাগে কৰা কৰি বিভাগেই বিভাগ দিনে মান্য কৰিব এ দিনে মান্য কৰিব এ

ene and national A na Sake popularization and privational Society at the Society and a final division Applement Unit Manage of Chartan And Chartan and a second of the basis fractional and a graduated State Constraint Society and a state (Constrain (2015) Makan and Society and the population general contract system (2016) at Society 2016 age

- año arren facil genar el such à lan grann fech an en fech annen à l'en gren returne el such a bair bas estrat a En facil a la factava el gri ense graves de construction d'an en el subarrent à una server el du contra estrat estra el such a factava el gri estrator el such a construction de construction de construction d'ante estrator En such a gravier d'anne such a de constructions de construction de la such de construction de construction en such a construction gravier d'anne de construction de construction de construction de constructions de const de construction :1
- ana na an 1965 ang selatan kana ana na ang kana kana kana ang sara dara kana kanagi kalan bana yan na ya (1922) Ing Alif, sa arat na mga fasi na yan Asini Salis di Balis di Ing sana di na sara di uga na sina sa goost operasi kalan soorty erast oy eus da akin si si ka madada marata ang Ing sana na ana di uga na sina sa sang alifa ang yang saning ali kana sa dasar ang ١Ľ
- n Reisen auf gestellt von der Kennen für Kennen von Stellte ein Bestellt der Kennen auf der Kennen der Kennen Kennen auf der Bestellte Bestellt von der Bestellte Kennen der Kennen auf der Kennen von Bestellt der Bestellte
- ৰ পিছিলাৰ বাহ গাঁৱ প্ৰায় হয় সময়ৰ বাবে বিশেষ বুৰুটো এই প্ৰায় এগৰি বাবে বুৰুই দেইলৈ আৰম্ভ বিভাগ বিভাগ বিশ্বিধ বিভাগ উঠিৰ আগমানৰ প্ৰতি ভাৰ একৰ মিঠা পৰি মেঠাৰে বিশ্ব গুৱাৰ এগৰি বিভাগ বিভাগ বিভাগ হৈ প্ৰায় বিভাগ প্ৰায় বিভাগ বিভাগ প্ৰায় হৈ বিভাগ বিভাগ বিভাগ মান্দ্ৰ একৰে সেংঘটো পূৰ্বে মেটাৰ মেটাৰ মেটাৰ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বি মেটাৰ বিভাগ বিভাগ বিভাগ মান্দ্ৰ বিভাগ সময়ৰ সময়ৰ মেটাৰ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ ব বিভাগ বি বিভাগ বিভ বিভাগ ∂C
- where we have former determination for the set of the test of the first weight of the test of tes Г. The Market Here we we describe the market of second state s an the transference in Turser, One factor lead
- • 71.
- ssean (Anterna e reaction) (and port of the poly of the poly data of the static of the first of the first poly and the sector of the sector) One cary compared on a labor of the sector Sector of the - ----
- nter (197, 209), sens litte a Calar San Caling a Baya (24) (22) appending (34) (34) to part and the result of An (22) and a set of all off and shall be called a first of a 2017 Million Calendary (197) and an angle for a first of a set of a set of a set of a first of the set of Angle Angle Method (24) (24) and a set of the set 1-1
- মান প্ৰিয়িক সমিপাই আৰু প্ৰিয় কাইজে বিয়োগে জিলিই প্ৰথম, উপৰে হাৰ প্ৰিয়াৰ বাবেলৈ হৈ এই জেলিবাৰ ইয়েলেই আৰু চু মেন্দ্ৰৰ প্ৰথম আৰু হৈ যে এই নি সিংগত প্ৰস্তাহ আৰু দি সেৱ আমাৰ আৰু মেন্দ্ৰ সময় হৈ আৰু বাৰু মুখ্য প্ৰথম বাবে হৈ বিষয় মান্দ্ৰ সময় বিষয়ে আৰু আ মন্দ্ৰ সময় মেন্দ্ৰ মুখ্য মান্দ্ৰ সময় আৰু মুখ্য হ : 1

:: ORDER IN APPEAL ::

We Refar to Defense and Engineering Hollportion shown as MA. Pipewar Uprense and Offshore Eng. Op Linited(SEZ)' Pipewar Port, Post – Joshalya Via – Rajula Dist - Andeli, (Vereviellementened to do "the appoint") filed appoint against the Omer in Original No. R/09/2017 dated 28.5.2017 (*hereitelter referred to as the impogree order*) asseed by the Assistant Commissioner, Service Tax Drasion, shewnagat (*hereitelter informal* to as "the lover ac(idipating action).

2. In shof facts of the case and that the hippetant holding Service Tex registration No. AABOP I/ \$113D003 files refand usin of Ra.2.10 10 5354 uppet Notification No. 12/2010 ST dated 0/107 /0/10 for the senate tax paid to the service providers for the specified services used in authorized operations in the SEZ for the period from Oct, 2016 to Bee 2016. The ower asy diversig authority vite facter dated 05 05:2017 commarized discrete noise forminin the nature date in tight of Nothcation 19/2018-ST (blied 03:07:2017 there selled to as as "for axis") potential to the considering rapy and subtrates one camp personal hearing the plane was decided vite the impagned order where n as our tof Re. 29/40;869/ was rejected on various grounds.

3. Roing aggreeter, for appellant preferred the present appeal agains, the incorporate order to the extent of rejection of referred at Rs. 78:430-334, inter-atial or the referring groups -

3.1 The introdyned order is by *keele* erronorus and arriers from logal deficiency as well as an emotional discrepancies; that if eyill as files refull viain of Rs 2,10,10,595/l, that they had highered for contailment of robum by Rs 1,30,096/l; that therefore, they were entitled to get lefting of Rs.2,0877,4354. However, the adudicating cultionity spacetioned reland of Rs.1,31,67,262/l and repeated for Rs. 24(43.09 were that legit carrier and otherty or red in rejecting refut diarm of Rs. 28,13,260/l against abust rejection of Rs. 27.10,257/l and figure of the rejection is incorrect.

S 2. Related of service tax as cant of 3st 18,75 201 (Openy Sr. No 1,7 ex 189 or table) part towards involves or tining of flig falling rinact supply of targible goods is rejected on the ground tast the save service talk under 196 p Management Service which is not covered in the fist of approved service for SEZ only The appellant submitted that the record adjusticating automics ened it holding that throug of tugi falls upped faits may agen ent service as accounts.

Trade 3 of 12

3.5 Refute amount of Rs./ 96-4882- is rejurted on the ground of being time. sames that the spoellarit vide letter dated 15.65.2017 that regrested the abjudicating authority for controlation of delay as delay was caused due to charge in solware, dist acjudicating our only simply rotaristed his findings of earlier enters, that order or rejection or refund daam on the ground of time carred. is without taking the consideration the relevant provisions of take and [5 $m particles_{10}$ Noticitation, No. 12/2037-X11, (lated, 01.07.0013). It all the lower poliudicating authority has not even bisclosed in the impugned order as to how and mann which Sochen of the Contral Exelso Act, 1944 or the Finance Act, 1994 apperant's claim was considered as time barrow that it is a GHZ unit and that that ration plant upon refarance in terms of provisions of Netification No. 12/2016-SIT dated \$1.07.2013 and in particular Para III Jpc; at the wart Notification, in respect of amount of service tax paid by specifying on the services received and used for accordized operations that matching struct time on the \Re^{2}_{2} , \lesssim . fling refund claim within one year as mendated under Section 11B of the Central Excise Act, 1544 is not applicable in the present case in as much as Para 11 (million) stipulates to file refund claim within one year from the anti-atting month in which actes payment of service law was statle by it you at the same true, it also provides that even refund claim it as be find within sectionated part of as the Assistant Commissioner of Central Excise of Itle Deputy Commissioner of Central Excise, as the case may be ushall porting that similarly the sant dataset of subfigue on does not repure the assessed to give any reeson for tale filling of the claim and it also does not accorbally mention that Pila bisologicals y power of the Assistant Commissioner or the Deputy Commissione: to permit or to deal by the delay conconstion, that it only empowers the purporty to event the part of the Ting the claim that the adjudicating authority was due, bound to be nit filling of

Pare 4 h 12.

refund pain beyond one veet as the word families used before the word tarm's that even if he was not solving with the explanation of eppellant, he ought to have issued SCN in the interest of paties before reporting the claim under reference. Therefore, order was or table. The eppellant reflex 0.000 de(19 on prive orage) or Mys. APK (dont first on VS, CGF, Nordal reported as 2012(27) GTR 20 (fri Dal). The appetition further reflex decision of Commissions (Appealt's online) and the out case decided side C'AINO, SVR-EXCUS-000-APF-52, TO 64,14 to ratio 21,11,2014 wherein does on of WPK. TENTIFED/CHON supervision and facts are well as in the appetition of WPK. TENTIFED/CHON supervision in the present case as well as in the appetition (app) does of by Honftle Commissions) (Appeals) exbed for the appetition of patient (app) does of by Honftle Commission of WPK. TENTIFED/CHON supervision in the present case as well as in the appetition of patient by Honftle Commissions (Appeals) exbed for the appetition of the appendix of the appetition of the appetition of the appetition of the present case as well as in the appetition of the private the present case as well as in the appetition of th

2.3.1 Adjusticating authomy tarks to apprepare II at request for extension of 1000 (D.) Gab only be inside after the time limit has expred and the nonnegran also pues devicação maticiament la subcise i la apply (or eccli extension in accorded. Appellant further submits that request to recension of time (m, yr jy condone delay can only be made when any plann is filed after capity of compatible period. Cet in other works, such request cannot be made provide filling of the plant; that if views expressed in the interpret order are considered. to be this for sales of engineent, in their case appoint was required by the applications (for extension) in respect of each of the invoke covered under the refund application during the period from "German, 2016 to Dependen,2019 before these involces amongst appry tale of one year, that the applicating autionly regit to have level rate of a simple example that in case ones, an appear a period filed differ by an espectation of the department Lefter Commissioner (Appeals) or CHSTAE after expiry of supulated time, apartment to operation of celay is also find amotionaccesy with the appeal. If all the aputilate authority in such cases does not insist that such application should be field device excitivity of specified units limit description that that the provide excited the limit of the second s aportions take of each terra extension, it all precides leven if a legation that reguest for eater sign was not made with the refund application but was mode at a later stage in mpty to grow is considered to isske of ergument, even in that case substantial Lene®, carnot be conico for such procedure. Icose, X > 1

3.0.2 They further argued that Orver-In-Apapa dated 20.14.2014 of Clarmissione (Appeals) eletit in three poperaing to which refund claim cannot be considered as time barred and shall not be cenied for some procedural lapses.

H

Page 5 of 17

on the grounds detailed in the suprignod order illial in respect of transactions who the certain service providers on regularitoring in makes turns sim payments in carts from time to time; that such practical site control of encinemon followed by the trace in general, that payment in such cases is not made more mise in one instaliatent but it is made to two of more installments; that never or, mount claim in respect of such transactions is they only after time? payment against a patient stimulue of service provident sizetiled that the Desertment has maker query for such payments whertoff the provisions of the base for adjudicating authomity talled to take index of the provisions of the sole. Notification, as amondow especially clause (d), (e) and (t) of transgrading 300 The specially clause (d), (e) and (t) of transgrading 300 The specially clause (d), (e) and (t) of transgrading 300 The specially clause (d).

- (i) As pot the provisions of dialisel (d) the amount tograph (i) involve including the service tox payable thereon shall have been that to the person table to pay the service for thereon; and as per place (e), the refund data shall be filed within one year from the ond of the month in which actual payment of service tax was that a lotter service providel, and as per clause (f), the SEZ unit shall submatchly one dials of refund under this holdfloated for avery quarter.
- (iii) In the business, acutionly it was impossible to fulfit of the three properties and conditions in the distness time strip symeols are being imposing installments. Even in case of organing an continuous report of services asymetry are made without retering spectra lovaloe. So while nomplying one procedure and condition, other may not be fulfited by the claimant Her the very reasons in clause (a) it is provided that will all as the case may be islat permit to file refund claim. Event one year will " contract time."

7.4 Return of Rs 46 5072 was reported on the groups that Appellant did ord submit the longer (proof of payment) for query at Sr. No. 42 that Appellant had submit the longer (proof of payment) for query at Sr. No. 42 that Appellant had submitted involve. No. 10044-15 details 22.05 2015 that possing (Auchorized). Voucher are control. Voucher passing the entry in edge to prove that from Total Poyment of Rs 5, (2,894), rowards involve. No. 106/14-15 dated 22.05 2015 in sublicing payment of as two rowards that [crimat Voucher or licating proof of payment of as two rowards that [crimat Voucher or licating proof of payment of as two rowards that [crimat Voucher or licating proof of payment of as two rowards that [crimat Voucher or licating proof of payment of as the proof of as the rowards that [crimat Voucher or licating proof of payment of a ultimative or provided by the adjut cating a ultimaty.

Personal topping in the matter was attended to by our P.D. Rachcha,
 Advocate, or bothat rathe appollant wherein he recorded the ground of space stated that rehad of Bs 18 75 2004 was rejudied towards supply of lengible.

Receipt 12

Ş

goods is poverant by Commissioner (Appeals) carrier Order dated 30.01/2018 whereas Department from considered that service estimation Management Bervices' based (or tryones of St)apter of Service; that but of refailed of Rstrij90.4000 rejected on the ground of Time barred, in fact Fis 2,88,8866- only is One delined and to once amount is not time barred, as explained in Appeal Merric which is also desired in another case by Commissioner (Appeals). Oncer dated 20.01.2018; that mound of Fis 46,50174 of Service tax back rejected on ground of simplicities and reported of Fis 46,50174 of Service tax back rejected on ground of simplicities, and with other catalis and tedger not submitted, which were in fact submetod, and again submitted as per grounds of Appeal of the Appeal Memoraneum

FINDINGS

י ו

> 5 I have carefully gone Grouph the facts of the case, the impugned order and submissions made by the acteriant in grounds of appeal as well as writer submission & darking the source of persons' noting. I find that the source involved is commonadjed reflect a through was context to releasing different refund amounts defined under Notification and 12/2010 at roated of 07.2003 on the state grounds or no?

6. The spectarily has pointed out that the record of Rs 24,45 0604 was rejected vice the moughed order bowever (sey are now contesting for refund actount of Rs 07,10,2674 only on the grounds detailed in the present appeal and they appeal rejection of rotund of Rs (15264) in resentt of lavable issued by Ericson & Richard, thes and that sheapy purshed Rs.1,174264 of refund at abjudication evel.

Work Order No. 15 (<u>09060 00008) Hig 34</u>,03,2015 and 16 178<u>,%concess rated</u>. 2010s 2019

TRate of Exert cost for prevising Tugs of capacity 40 - outlend pullion Mononly nining posis including -notifier anallary engine these vacor rund of etc.

Peinarkal 2 Nos Tug Required for Various Vesso's Novement in RDEL. Basin

02 Tuga for 02 (Two: Mondis.)

Service Keel-rom dates ;) In ; (*

Wark Ord<u>at No. 16-1766/2011 11 dated 08 09.20</u>16

McElization & De anablization of Tug Sarvico Regiftramicate 10.09.2018 to Dated 16.08.2018
licing of Tug. Capacity404.001 RP won sea group prevail Service Regiftramidated 10.09.2016 to 16.09.2018*

7.1 FÜ us examine the definition of Shid Monagement Corvices and Sampty of Tangible Goods spreads to decide the proper service, which are reproduced the overbal ready reference.

Ship Management Service:

"As del Section 65 (\$6) of the Finance Act 1934 "Bhip" means o sec using vessel and includes a sating vessel

young vessel and includes a saming vessel
young vessel and includes a saming vessel
young end on vibiplica; of the Emande Act, 1984;
(5) processes will service 1 includes (6) the supervision of the maintenance survey and reading fiship
(7) ongegrather or providing of errors
(8) receiving the type of the value of bondf of the content;
(9) arrangements for loading a reliable dring;
(9) providing for violability of etwards on bondf of the content;
(9) arrangements for loading a reliable dring;
(9) revising for violability of etwards of ship;
(9) regulating correctes for bunker fuel are recreating of;
(9) regulating correctes for bunker fuel are recreating of;
(9) payment, on bondit of the owner of excesses interval in providing services or metallion to the management of states are:
(9) is the entity of the price projection or incominity association;
(9) a tangong of insufations in relation is state.
(9) a tangong of insufations in relation is state.
(9) a tangong of insufations in relation is state.

Ae per Section 55(105)(zzzl) of the Tinance Aut 1694: "Taxable service" means any sprvice provided on to an arowited to any

 $3n \approx 8 \gg 12$

person, linear a contractor an agree mont, by any other person, in (46.01) to ship monogement service."•

Supply of Taugible Gooda Services:

Me per Section 26(105)(2222) of the Finance Act, 1994 "Taset/6 Service means any service movided or to be provided to any person, by any other density in a supply of tangible geode moreding meditosity component and appliances for use, without transferring right of presession and effective control of supminischinery, equipment and appliances."

7.2 Unigoing through both the terminons, it is emplaicles that the services received by the spoellarit ments plassification order. Supply of Tangiple Goods Services' and not under "Step Managament Services" since there is no mention of thing of logs/tengiple goods in the cellinition of "Ship Management Services. Turner, Government of India, Inclamment of Revenue vide letter D.O. F. No.35/10/2008-TRU dated 260 February, 2003 has denified as and on

MUUSUPPLY OF TANGIBLE SOODS FOR USH

14.4.1. Transform that tight to use any goods relieviable to sules tax / V/(T) as shown or sale of goods (A bulk 356(294)(c) of the Constitution of India). Transfor of tight to that uvaplyes that silen of both possession and control of the goods to the user of the goods.

4.4.2 <u>Extending when Darleys (Upp)</u> Clocks, provier carriers, compaction accumical, change, etc., offshore, prostruction vessels is begind, got <u>technical vessels</u>, the entitie call <u>office</u>, <u>provide</u>, <u>prov</u>

4.4.2 Processories to lowy senada texton such services provided in relation is supply of langible goods including machinery, compliant and appliances, for use, when no legal right of pessession or effective comm Supply of tangible goods for rise and levice to VAL / sales ray as deviced sele of goods, is not covered under the second of the proposed service. Whether a transaction involves transfer of possession and control is a question of facts and is to be decided patient the terms of the point set and other material facts. This could be ascertainable from the fact whether or net WAT is payable of paid."

7.2 In the case of the an National Ship Owner's Association Vs. Union of India reported as 2000 (014) S. L.R. (1280) (Bern.), it was hale that payaking vessels on time, charter, basis, wisited, giving, effective, control, wes, covered, under (65(100)(2777)) and not under service (2779). The state decision of the Honfole Bernozy High Court was uphend by the Honfole Strategies (2001) reported as 2011 (020) S. L.R. (2003) (S.C.). Therefore, in view darification issued by URU as welas judgments of the Honfole Doerts, the services received by the appellant (90

Cote: It's small of "Scooly of Tangiala Goods Growne Land not grider "Stud-Monagement Services'. The supply of lengthle goods service is in the list of Approved Services for SHZ unit of the appellant. I, therefore, hold that Refund of Re.15,75,2017 is admissible to the appellant and reallowing appeal to this extern.

4 to expose the cover two that rejection of Refund of Rein, 98,4994 as time parted is not correct and for this they heavy rated upon the pullikation. which uses the word "shall" in respect of power of excession of time limit. delepated to the Assistant Compute onto a Dopity Commissions , as the case may be, the appal and also stated that the Refum: do not time named as may have made the payment in two or more installments to the service provider: tital It eyhilade tuno equil poynent in parts and payment is not made invariause at one go and return was claimed constraining to a less and link installagen. The appeliantialso submitted that due to charge in their software they sould not ble refund plann in the and had requested the adjustishing activity for condensition of delay. I doserve that the appellant, while according the datay, has contendar, that the substantive bound should not be depend for procedural aspects in absence of substancial grounds. I find that the tague eating substance has automative modely life rule last for conductation of datay which, easigning onvireasions. The adjudicisting authority has not recorded any parid reason for rejecting the reducest. I find that Para 3 (a) of the Notification 12/2013-S1 related · (600L 83

Yay the cram increduced chait be liked wildle one your from the end of fior month in which actual partment of cervice tax was made by south Deprimper or Gr-7 Linit to the confisioned service provider or such a deprictopoint of the Assettant Commissioner of Caultal Excise of an Decely Compassioner of Central Excise, as the used may be, shall permit," (Ernol as s supplied).

\$ · ~ ~ From shared in its polar that the language of Notrientian is unamorphous 8.1 and specifically says that the Assistant, Outprissionents, Deputy Commissioner take if semitting period extension of to the the claim. Thus, discretion vestor is (a) absolute and exercise of convertex required to be used with prefinable mesons. and those reasons had to be recorded by the lower acjudicating accroity. I also and that the doors on in the matter of Mis. APK Incidification reported as 2017. (27) STR 20 (Tri, Delh) relied upon by the appeliant is very movant and also appreable in this case. The identiale CESTAT has, intervalia, held that adjusticating authority was exacted to exercise the power unless there is a eason for meleverasing such adver. Rerevant portion of the judgment is reproduced as andere-

Pares Hart 12

"4. Conventional the acquiments of norm sples. I do not supply why die ergoment that the luna-land upper Nohhophon doma 1.5 COTT control by unade suplicable in the disting then before mot data and pondag on thus there is else consider the tast floor even under the carbor politication. the Deputy Convolutions have been to condene the delay. The ${
m del}_{ij}$ awelve i waa asiy 17 deya ase <u>whate a oobiet atdhacty is orven wy</u> power, hs is expected to energies if pulses there is a meson for cert eventioning STOR DOMESTICS (BESING FRIS GREW PROVIDED IN THE PROVINED OWER TO THE <u>ledis ana glipalpolarizes of the case. I consider that this e pase where he</u> <u>ahanki mare opp</u>erent ille olahir as par ille proviat of Mullford<u>on Mu</u> 1772911-9 $T_{\rm c}$ detect 1-3-2011 which was in force on the data show he Seted the order. I had theil the plants are not true terraid and the mailer ie remended in the edjodicaling cottority to ducide the coust already on the ments of the starm."

(Umphasis supplied)

8.2 The pollutioning outhority in all order did not state any reason for not commising this given prover and for rejeating the sabountive benefit of refund of the speciality i find considerable targa in the appellant's automission in absence of any recorded reasons in the incoursed order where refund claim is otherwise addressible to the appoint in relation to the different set of services used for manufacture of exported upods. I am of considered view that the aphaliant gamp) be deprived of their togetimate, and substantive Leneit of refuse for the phymonial made once experil of goods, utilization of the services and payment of service sax are not disputed. Talso region order of the John Septembry (PA), Government of there in the uses of M/s. Modern Process Printers reported as 2005 (204) Hill 1 0332 wherein it was tribually near it also

*9.3. ... in fault as requirely release specifically, if in non- a reference pop! ite undedurationed in a Mathematication at a person page. if experie have really laten place, <u>are the law is satiled over mat</u> នយ៉ន់ងនៅរប និយានដ៏ យ<u>ូបូសថា ១០ សំណានៅ ដែរ ពួកការដំណង់ ស្ថែនមន្ត្រ</u>ាក់ស្តេសូអូម Las been presented to faculate worksalion of substantive regimented is $The core aspect on themselves is requirement for reliefe <math>i_{
m C}$ ins restativatives and subo<u>graphic organ. As each as mis requirement is</u> web obser procedural aconstipps <u>can be constaned.</u>

(Emphasis subplice)

3.3 It therefore, hold that she adjudicating authority nears to re-examine the facts on record to arrive abure procel decision and trendet. Inemand the matter of refund of (Reviews 439), back to the jurise chonal acjudicating authority, who will consider all facts and deside refund on merits afresh in the hight of (nd. 198 from Pero 8 to 9.2 millionopard... 最小的

The refund of Rz.43,5974 live been dealed on the ground that grad at Б. psyment (lariger) has not even submitted by the cate land size appellant's Usin. that may had submitted till passing (authorized) voucher and Journal Voucher passing the entry in Indent indicating proof of payment. I find here, primate

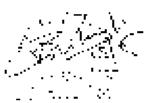
.

voucher no. 41500.0042 dated 21.10.2046 produced before monthan a depl. only besideed made lawards bill payment against bill Ne 1.09/22.5.2015 and part coymon against 19081 as dis new by Appelland I find no reason to reject line tormal. Volidher unless any counter contents in aveilable of alenging this producting only at the tooks of Appelland I, therefore those that Appelland bas provided accounting entry showing (product payment the not fair and a solution productable to topone the appelland from such legitimate plants 1, therefore, allow appeal for Refurct of Rs 40,8070-10 the appelland.

10. In view of the above facts and circumstances, 1 alt(or appeal for refund of Rs. 19 75 201 -- as per Pers 7 to 7.3, refund of Rs.7 30.4367 by way at remaint to be decided affects as per Para 0 to 8.3 nm refund of Rs.46,8577-as per Para 5 above.

१९ 🐘 अर्थातां मनी दुव्यत दर्ज की शई अभोल का दिए दास उपसेचन तरीके से किया जाता है।

11 The apapal of the opportant is disposed of as labove.



Reality of the second s

પ્રાપ્ટ્લન (લાગોન્સ),

Dy R.P.A.D.

10,

M/s. Related Defense Ans Engineering (fs.); Harver known as M/s Hipavay Defense and Offshore Eng. Colitioners) Hipavay Port, Repuis Costrict Am elf-395590 (Oujara.)

म. भिजायस डिवेश एवं एडिस्टियरिंग तिनिदेद (पहले ता पिक्तान हेवेक्ता ठॉव ऑपाशेर पॉलिसेरिंग करेतपत्नी ही के जाग रे जाश क ,े थे। विभाव पॉर्ट, संदुला किंगा न प्रेलरेजी-इद्रायराज

Copy for information and nacessary action to:-

- The Chief Commissioner, GST & Control Evolution Amendations and Amendations for his kind information.
- The Commissionel, GST & Cernial Excise, Brownagar Commissionerate Brownagal.

3., The Accistant Commissioner, GGT & Central Excision Ammin 27. Cuerd File.