## প্রাক্তর (প্রবারের) এই জন্ম বিশ্ব কর্মনির স্থানির স্

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## **我们又是这个人,我们就在人工的工程和的工程。"**

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- ্ত্ৰ নামিত্ৰত কৰিছিল হৈ লাভ না এই জান্ধানিক ক্ষেত্ৰত কৰি চাই কৰিছে কৰিছিল হৈছে চুল্লাই ইছিল চুল্লাই চাই চুল্লা আনহাতে এই কাৰ্থিক হৈ কাৰ্য্যালয় কিছিল সংগ্ৰাহ কৰি কাৰ্য্যালয় হৈ আনহাতে হৈ আৰু চুল্লাই চুল্লাই ইছিল কৰ্মানিক
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- 1.3 বিশিল্পত বিশ্বত তত্তত এক কেন্দ্ৰ কৰা লাখি, ইন্তি কোটো লগা ছবিছু ক্ষেত্ৰটো বলা বিশিল্প বিশ্বত বিশ্ব
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## CORDER IN APPEAU ::

id/s ideal of Sitios Pv., E.J., DOTV, Plot No. 147. Verte, Brancopsis (horovisites respect to as l'Apportant ) alon aspect against. Order la Original No. 13/badas/Demant/2017-18, detel 28.94.2017. (hereballes netables to as and imagined order) assect by the Assistant Commissioned Central (hereballes City Division, Braymaga, (hereballes also desirables as The lover sciedualing authority).

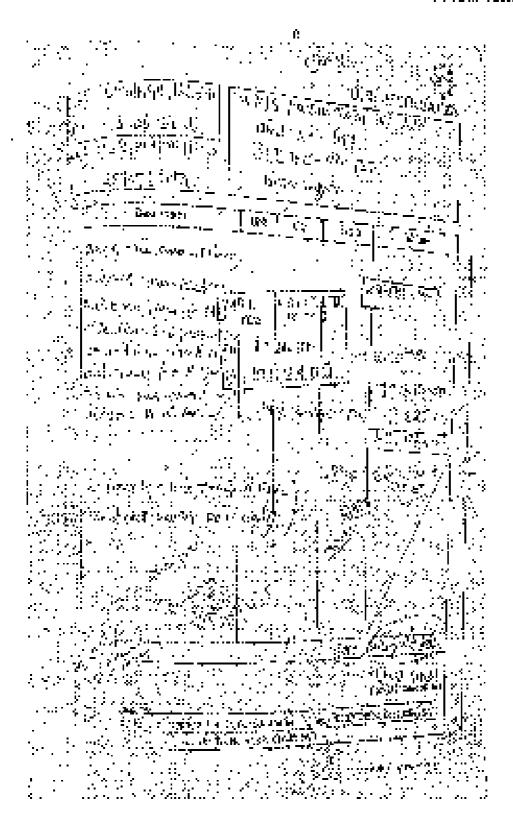
- The prefiless of the case are not about of the records of the Appelant revealed that they had practic Service the credain respect of various contact, which were allegedly not admissible as partitle collinition of not; service crevited under Rule 2() of the Convet Credit Kalts. 2004 (Section for referred to certific Bulks) on the hadejed quoted that the services had been case) to making subclaims for support of capital godds and horde, are instantially excluded from the purpose of seatoner, of Certific Certific
- Show Source Notice No. 1745-41/Demand-MSTL-M2045-6 cated \$8.02.2018 issued to the Appellant was adjudicated size the mapped order which continued demand of George (a etj. of Rs. 4.45-80-5- order Rds 14-41 the Rdss resolvent Section 11/A) of the Cerural Espice April 1944 (Assertable reformation as the Arth) outpred recovery of incress under Rule 14 of the Rules map own Section 11 Assert Using and improve penalty of Rs. 4.48-2004 (authority Rule 15 of the Rules Rule 15 of the Rules resolved to the Rules resolved to the Rules Rule 15 of the Rules resolved to the Rules resolved to the Rules Rule 15 of the Rules resolved the Rules (a figure Rules Rules Rules Rules resolved).
- Keing apgarwed with the impagned order Appellant preferred the present apade. Wrothele particular as index.
- 8.1 The lower adjudice of activation woodly reserved that correct crounds and avoidable as rabindation was considered, on the material supplied by life. Appellant, since the extreme producer had provide labour, who had control out to provide open design required by the Appellant and shall work toll within the provide of idefinition of up it so vice as provided under the Rule 2() of the Rules, that the service provide had neither carried out any creat construction work not did laying or foundation or making of shaddless for any part of capital goods, and therefore, leaders any part of the law in non-open out approached that the material Report Rel Pools IIIA CONVACEDIOS 4-15 dates with 4-2015 had not powered the issue of Convac cross of Service tax paid in the activity of transformation correct out on the notices. Supplied by the vice hard providers; that it was information because the central goods carried out by the vice providers; that it was information to contain goods carried out by the vice providers; that it was information that it is expected as a required to be soft as detailed.



- 3.9 In case also contended pot the charges of supplession of feets are not lengths incorrupt; so Convert decit taken by them was duty reported an appropriating mannity H.3-1 refunds that the judgments of Hoofele Supreme Council the cases of Charmondra Treate Processor reported as 2008 (CEMS (3.0) Hold (3.0)) and Pajasthan Spiriting and Weaving Mills reported as 2008 (CEMS (3.0) actual councy the local adjudicating promoty are not applicable.
- 1. Personal hearing in the matter was astended to by Shri R. W. Dave Consolitant oneven he insterated me grounds of appeal are submitted data for isos of the case. It so of the illed that Central predil needs to be offswed at the services have even used for fabrication or capital goods note orget next at the maturator to or the total preducts; that the services provided by H. F. Associates exclude towards electing and but missioning of the papital goods and find and parts.
- Ansackuler ip recent send send on the Pill submission string that IMS. 1. I Assackuler ip recent send send on Decoration No. 105 potential profite fabrication and Decoration No. 105 and and pipotes at Matter Harbor Rel II in Post representation of the require application and pipotes at Matter Harbor Rel II in Post representation on such sendices, her Mis Marc. Mandam Labrachton has provided services of facricalism and provided services of facricalism and creation of Lot Air Buch. C.S. Duct and sendal code was tone, hereas Cenvar credit is acmissible. If at Mis. Sha ma Associates provided sendices in relation to fabrication and English and IMS Product and bond. Convat Creating admissible, not Mis. Rana English and Fabrication and Religion to relation to supply of about for that Mis Luagoist H. Cohe provided sendeds in relation to supply of about for FD Pant and Pastery plant, and to divid work was carried out, hence Convat credit is admissible that they relied in conther allowing case laws:
  - Jo. Brakini Engq. & Constructions 2012/27/STR931/T Almin 1;
  - (a) Eunal Cabacatric & Logg States 2014 (13) S. B. 549 (14 (cf));
  - (II),Kller (notic)ies (India) (fr 2/n 6 (33) STR 228 (T-A mit) &
  - (iv) Y.M.E. Inclustries Ltd. 2017 (40) STR 465 (T Ahmd).

## Findings:-

- 5. These carefully gode intough the facts of the case the impagate of the grounds of space, writer and one submessions made by the Appellant I find that the Appellant has fixed this Appeal delaying it by one day along with Application for concorration of leetay on the ground that the edgy has accurred in Cellively of appeal papers from correct tant by the course. I condone delay of 3 day in Ting appeal under Section 35 of the worland would proceed to find delay appeal as parts.
- \$1.1 If \$300 (a) be decided in the firstant appeal is as to whether (c-impugnot order denying Cervet credit of Service Tax of Rei 4,40,600) paid on the various services on the ground of rain compliance of Reio 5(t) of the Paker is correction act.
- If a Appaliant has submitted that example, of Convetit extinct Service last paid an excisos input services has been wrongly this flower to item, even when Work orders the characters and relevant involves indicate that they have not carried out any divinounced or any work in eying of foundation or highlight of same mass for support of cacillating pools. The order, that the mass and/or maximal admissibility of Central credit available on the basis of work orders and/or moviess assume by each service provider. Their coarries our cordon can except, on given in the releast himology? Different to come to the party colors in responses
- 8.1 Illustrative scanned copy of invoice in respect of M/s, U. T. Ash disher-Indicates description of the service as shown below.

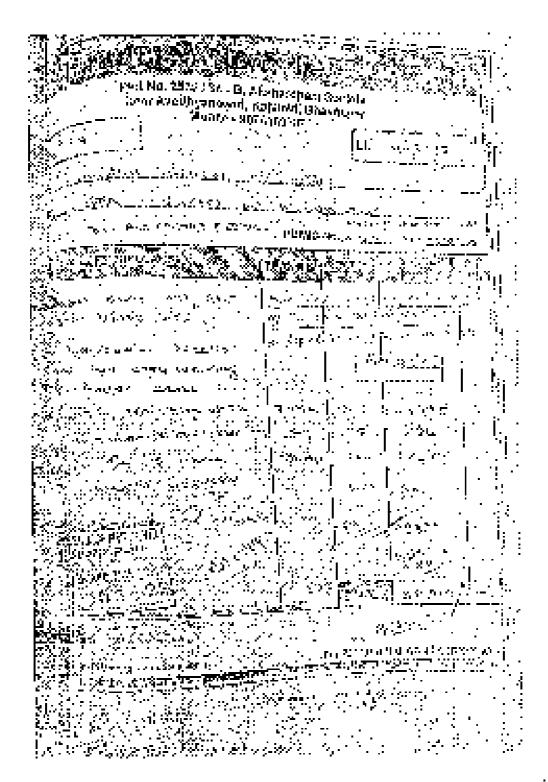


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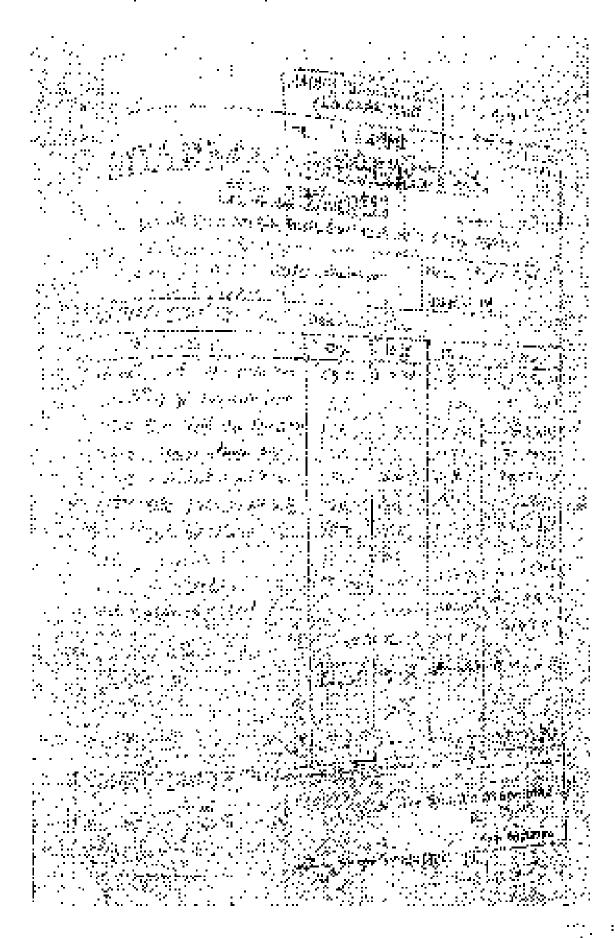
6.1.1 The description of services shown in BT 26. (ITAMSPL/16/15-16 dated 18.09.2015 dearly state fact cation and erection of Physine. Tank, Equipment atc. which do not fat under exclusion discusses and before Central credit of Rs. 2.10.3924 on Kervice Law paid for the sections previous try My, U, T, Accordings is required to be field adam colds to the Appellant.

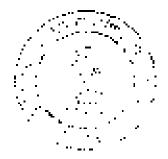


2.2 Spanned copy of Bill of Mat. Match barrain Labrication Bilance of the corps description of the services provided by the risks  $v\Theta(m)$  .



given  $_{\rm AR}$  No. 22 dated vs.04.5000 submitted by the expedent indexest absorption of senates provided as labour charges for labrication and executor st. Honor area, MS. Reibug work less. I, therefore, had that Converse with  $\alpha$  35. 32.6289 in respect of the services provided by Mts. Markht Nordon Fab is than in thy misonief of exclusion bause of Rule 21) of the Rules.



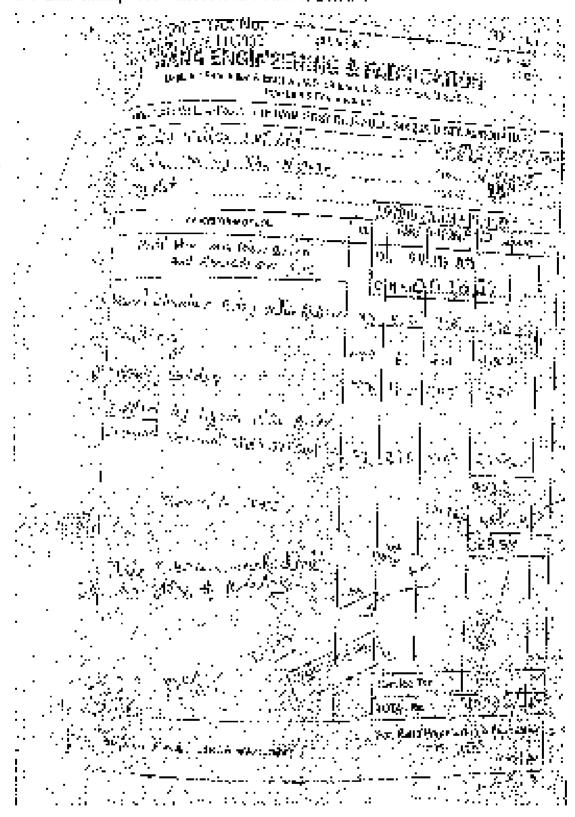


Page 8 of 12.

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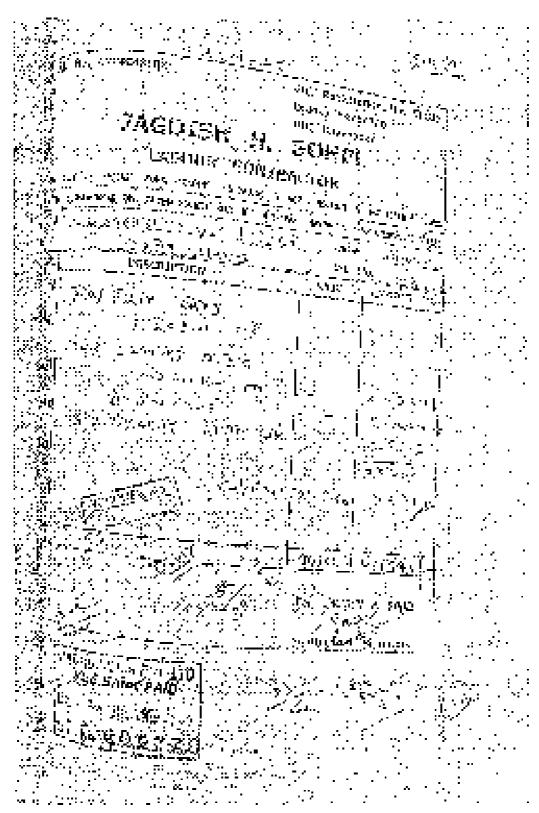
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1-4 The semiled copy of Bill of dist Kana Engineering and Egispation, including exception of services provided as Lebes .



divide Bit Ro. 140 relict 12.04.2016 at hallfieldby Angellan Indicates sage of Work as February on end Erection of Platform. Rating tells. The Jescoption provided in the invoice indicates that Cenvot discitlof Ro. 7 (567) is bit or the method of procedusion on each of Kule 2(f) of the Rules.

8.5 — Scanned Lopy of Bill of War Jagona 11. Gond indicates description of services provided as below



6.5.1 The description of sorvices in the bill, indicates Monpower supply for fabricallor, and erection of Platform Halling Work etc., and heavy Convat credit of Rel 27,6494 on hijls of M/s Llagdich III Gullet is hill by mischief of the exclusion gause of R. 'e 2(f) of the Rollet.



- In More of Allinger factor, I allow Convex other from Riv. 3,78,5889- Al Service. To a provident the properties of certified by tests (J.T. Appeliates (R.v. 2,80,41629) and Ms. Sho no we woisted (Rativi,0894). Hence, I set exite the centard and in Amid therefore coallined by the impropried order.
- Lawever 1 dony Cersal prefit of No. 07,4297 taken on the invenessibilis. Ο. ro Misti waan i Nandari Habibation (198.32,8264). Mist Rana Engineering und Febrica on (Rev. 7.15%) and Mischaguish In Gehal (Rs. 17.686%) and hold man Cetival predit of Rs. 67.4287 happiliser to repty denied by the lower ed totaling a tilrophy. Lot a, I direct the Appel antilopey Re. 67,4256, laking with interest as per Rule 14 of the Rulet mas with Apotton 1177/cottons available
- A not Converted the 85,37/299 has been taken incorrectly, but also sign once for imposition of penalty usinger Rule 18(1) of the Rules axid with Section. 35441(19) of the Am though them is no case for improving at provilly equal to  $\epsilon$  arount respect confide under Section . TAQ $(1/\epsilon)$  of this  $\Delta \epsilon \epsilon$  us there as cosuppression of items etc. Consuctions having been shown in their records Asymmodic, Limitorse dentity of Kai(8.4735) on the apublishmoditis regard
- १) । १)भोजनात्री असर्ग करा की साहै अभीत्र का लिपसाल लगरीकन नरीके या लिया जाना है।
- This appeal filed by the appellant is disposed off in above Arma.

अधिक्षक (अपोन्स)

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तरहील,\$प्रकाशन - २६% २६५०

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