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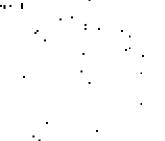
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CORDEN IN APPEAL C

M/s. Madhe Shoa PV, U.L. DU IV. Plot No. 157. Vortej, Ehvenager (horomatter lefenes' or sa "Appelland") find appeal against the Ordenli-Organal No. 28/Excise/Demand/2017-19 dated 31.05.2017 (hereina/ter referred to as the impligned proof) passed by the Assistant Commissioner Contral Excise. Cry Division Bliavnayar (hereina/ter moved it as the lower educidating schemic/).

8 Brefly staled the facts of the case are it's, southly of ecolds of the Appelant for the across from April, 2015 to November, 2015 rendered that the Appelant had availed Service Tax crost in mappel of validus services Ske Armitexis Service, Post Pervices Alexa, Services Commencial and Insurant Construction Services, and Works Contracts Services Commencial and Insurant Construction Services, and Works Contracts Services which were allegedly naiadmissible as por the Show Gause Notice escape on the ground the the domination of Input services index (Souther Bure 20) of the Central Credit Rukes, 2004 (*Involtation Index*) to as the Rules'; excluded from the preview of availation of Central and it to act of the service of a part theory of a validation of Services and the service of a part theory, and (ii) Learny of foundation of a builting of a serie succure of a part theory, and (ii) Learny of foundation of a sum of succure of a part theory of services

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2.2 Is now Cause Nolize issued to the Appolant was estudiasted vide the injugrest order contributing the one and of Cenval area to 1.52, 2, 1.3, 12.15 model Rule 14 of the Brink read with Section (2009) of the Gamma Hoose Appl 1944 (*horsioa*@enresteved to as 'frid wat '), ordering modelary of interest under Rule 11 of the Bules mat with Section (11AA of the Apt and modeling paragraph Rs 2.38, 1214 (rider Role 15 of the Rules and kind of the Application (1240) (k) with Appli-

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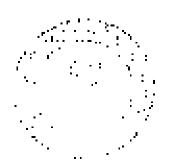
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5. If have consistly going direction that tacks of the case, the impugned order, the grounds of apolate written and cases that saturate by the Appeliant. Los sature to be deduced in the instant appear is whether the impugned order denying Convertionedit of Sorvice That of Roy 2,95 1212, parallon, the various sorvices on the groups of non-compliance of Roy 2,95 1212, parallon, the various sorvices on

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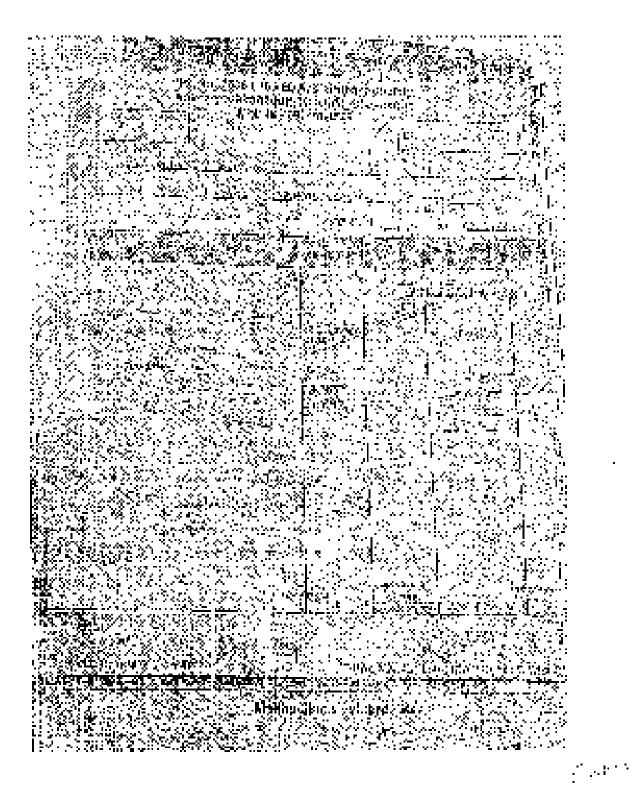


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6.1 Illustrative Scanned copy of revolute of MAS. Marat Naccan Fabrication. Bravnagar indicates description of services provided shown as below :-

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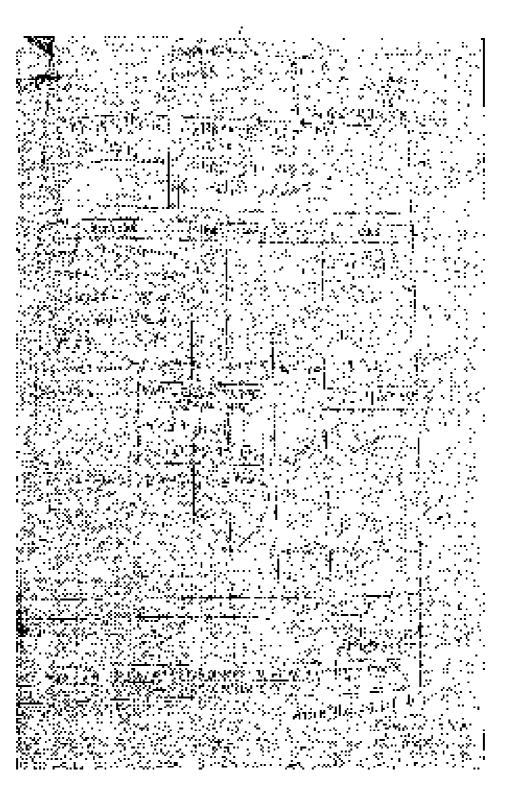
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P.2 Illusing iter spanned copy of Rills in respect of Mis. U. T. Associates. inginates. description: of sanace as. below showic <u>:-</u> Yerek 🖓 - PC ΰ di di ta hxiif:

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0.2.1 The description shown in Bill No. U AVMSPU(10/19-16 data 15.53 2015 and Bill No. UTAVMSF(721(15-16 data) - 9.08.2015 devely state that the eervice's provided were in nature of labroation and eraction of Piptlina at PIG2 that and ite %. (Dominico, Convet could of Ba 1.35,91W in respect of Bills issued by Ms. L. T. Associates is not hit by graph of of the extrinsion character Bills 2(5) of the Poles



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1-3.1 The above scanned copy of Rill 46, 03 pated 05.06.2015 submitted by the Appellant clearly indicates that is for providing of Fabrication and Page 3 of 10. Э

Erection of Pibelines. Air Receiver Tank, Control Briz and publication and honor. Convat tredit of Rs. 66.7087- is admissible and it is not hit by the exclusion classo under Rule 2(t) of the Roles.

6.4 Illustrative shared rapy of Bill of M/s. Lagdish F. C-the' indicates, description of the cervices provided as below

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8.4.1 On going through Bill No. 24 doext 18.03.2015, I find that the services provided, were intrelation to Filer Press Orain Line, Air Luchtig Page 9 or 10 From an, station HD grant CFD-2, HD-3, SD-4 eloi, Therefore, Central cod? of Ro. 46 9204 of Service Demonstrates provided by Was Japaten H. Coher unper retences GHz needs to be provided available to the Apprendit as it is not buby it solution of the exclusion clause of Rule 2(1) of the Rules.

A midw of above, Latew Convertential Stry on Lastet (3), 2,88,1214, baction the services provided by Mis. March Nandar Fabrication (Ks.00,6814), M/S. U.F. Associates (Rs. 1,85,8177). Mis. Chainsa Associates (Rs. 26,7027) and Kio kagaish (L.Gonet (Rs. 27,8407) is not, Convertential claimed by the Appellanc & autobalities (Claimed, French, Convertential claimed by the contained by the containe

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ह⊭हिल से अपने⁶ का अर्च अरु (अर्जन्म)

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S. J. Re Addrenal Commissioner, SAL& Control Heriza Division, Brawieger

د الله Assistant Commissioner, GS – a Contral Excise, Hhavnagar, التعرير Sucid File.



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