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াৰ্থ প্ৰথম হয় হৈছে। প্ৰথম হয় মুকলাৰ মাজ মে উদ্বাদী হৈ প্ৰথম প্ৰথম কৰি কৰাই দেশ নামালগৈছে। ইজন কি মানা ইণিয়াৰ প্ৰথম প্ৰথম কৰে বিজন ইয়া কৰি মান্দৰৈ প্ৰথম মানি প্ৰথম কৰা মানা মানাৰ প্ৰথম কি জিলা হয়। বিষয়া বিজ্ঞান কি মানা ইণিয়াৰ প্ৰথম কি জান কিন্তু হয়, কৰি গ্ৰহণীকৰা আৰি প্ৰথম কি মানা মেৰেৰ প্ৰথম কি জিলা কঠা বীৰ্ষণ কিয়া কৈ প্ৰথম কিয়া কি জিলা বাব কা

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- মান্তাৰ প্ৰথম বাই এক বাবা নাৰ্থনিতি বহু বৰ মহাতে বিভেগি বাবসূহে সমালি ভাৰত মহামাতি হৈ দেৱলৈ এক চালুৱা কি বুৱাই এক ম মেন্টাম আজি মান্তাৰ প্ৰথম নিয়ালৈ সময় কাৰ্যাই কিছে কাৰ্যাইছে। চাল কৰে বিভেগি বাব নিয়াল বৰ বাব নাৰ্বাৰ কৰে বিভাগি বৰ প্ৰথম বাব বাব বাব নাৰ্বাৰ কৰে কৰে এই বিভাগি আছে মান্তাৰ দল কৰে মেন্তাই বাব নিয়াল বৰ বাব নাৰ্বাৰ কৰে বিভাগি বৰ প্ৰথম বাব বাব বাব বাব বিভাগিতে কৰে এই বিভাগি আছে মান্তাৰ 111
- মনি সময়ে প্ৰথম আৰু সুৰক্ষা দিয়ে বিয়য় সেয়ে যি আৰু, কাৰণ যে মোক আ মান্য বিয়য়ি নিয়া বয়া হ'ব। প্ৰথম মন্ত্ৰী আৰু নি আৰু মন্ত্ৰী আৰু আৰু কৰি সময়ে যে সময় সংগ্ৰাহণ বিষয়ে কৰিবৰ মুহাবাৰ বাবে বিয়য় 101
- .17 erezen er en ez Gallen Berg 29. dituenten herselene bestelle promet is energiene seten af erstelle er de die erstellen gibtig Agrag Terrentes eren blein erstelle sich erstelle signer sties en Genergerige Gegetaberg verstere des des abserdes tes 19. setens Demographie (solle Agri CO).
- মানীয়ে ভাৰতে যি যুৱাইটো মাৰ প্ৰশান সম হী যে এই বাইছে এই ২০০০ চনত (১৯৯০টি-১৫০০) এই 2001, ২০০১ বাই ভাৰতে 12-০০০ ট ২০০০ চনত উপৰোধ হৈ এই বিভাগ সম্প্ৰিয়াটো বাবে (০০০০ চনত বিভাগ সম্প্ৰিয়াল কেন্দ্ৰই) কেন্দ্ৰটো প্ৰথম হৈ বিভাগ হৈ এক প্ৰথম ব্যক্তিয়াই এই মুখত হৈ উপৰ এই ২০০০ চনত উপৰ সময় বিভাগ সেইটাৰ মুখৰ কিংগালেই হৈছে এই ২০০০ চনত হৈ বিভাগ ক ইংগালে কাৰ্য মানীয়াই 10
- . . t. ent fran Sen (entropy) for an History and a franken as an accompanied by a set of the set of the set of the set of a set of the set of the set and The COD-set of the decomposed set of the set of the set
- মনি দেৱ কৰিছে নিজৰী বুৰু কৰি। মিনাই জনস্বাধি, সময়ে আৰু এই এই বিধিয়াৰ সংস্থানপথ কৰিছে হোক বিজে আৰু কৰিছে লাভ ক মিনাৰে মিনাৰ প্ৰথম কৰি কাৰ্যত হোৱা এই এই প্ৰায় দি দি প্ৰতিক জনসংখ্যাৰ বিভিন্ন পৰি যে এই কিছে আৰু কৰিছে লৈ বিভা মান্দ্ৰীয়ে দি কে প্ৰথম কৰে এই সময়ে মানাৰ মান্দ্ৰ কৰে জনসংখ্যাৰ বিভিন্ন পৰিব যে এই জনসংখ্যাত হোৱা হৈছে কি জোন আৰু মানাৰ মিনাৰ মানাৰ মানাৰ মিনাৰ মানাৰ মানাৰ মানাৰ মানাৰ মানাৰ মানাৰ মিনাৰ মিনাৰ মানাৰ মিনাৰ মানাৰ মানাৰ মানাৰ আৰু মানাৰ মিনাৰ মানাৰ আৰু মানাৰ মিনাৰ মানাৰ মানাৰ
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N/s. Madi urani Industries, 01, 54 Maiuwa Road, Near Godiyar Fark, 50C, Savarkundala – 30/6515. District – Amreli (Gujarat) (hereinafter referred to as 'Apostant') filed the present aposal against Onder-In-Original No. R/17/2017 catoo 19.67.0612 (hereinafter referred to as 'filer impogned order') passed by the Arabitist Complementary (CST Division, Bhavnogar-III(Armel) (hereinafter referred to as 'the sanctioning autionity').

The facts of the case are that the Appellant I, ed an application for refund-<u>:</u> of Rs. 4 79,195/-, Ender Vol Rizlion Nr.-41/2012-5T dated 29.06.2012, of service fax gaid to the various service movidory for readening toxable varvices in relation. to expect of goods outing the period from May, 2016 to Tartiary, 2017. Since Caute Notice bearing H. No. 9/18 (09/\$1/DIV/17.18 doted 07.00.2017 versi sevech on the groupes that the Appellant eightst submit original involves, that the involtes induced by M/s. Unerhal Mettex Lab, Mt. Ltd., and M/s. HCHC not correlating with the refund claim; disc the involces issued by M/s. Virus Corporation for goods experted under Shiuping Bill No. 1782-420 & Shipping Bill No. 2493094 and M/s. Vaula finitesprise for goods exported under Sneping Hu-No. 2351617 were non-submitted by the opticillant; that the groupst shown in avoide raised for Shipping Kills No. 921A.068 & 934(00)/ did not match with related BKC; that the Appeliant did not that for which is the service too paid by then to zervice provider the been for her part to the Covernmers codexpart. The Appellant vide lattice dotted 19.06.2017 replicit the suppose along with supporting doplinents and the sanctioning autority vide intaugraph order. renotioned refine care at Rs. 2,35,3177, but rejected rerund data of Sk. 2.42.826/4 on the grauady that the Appellant rist not submit oughal involves. where by the service providers; there was difference in amound of invalues of Shinping Bills No. 9247065 & 9340067 and BRC and hence, return datim was rejected to this extent: In other cases involves issued by the service providers. could not be concluded with the refund claim; that the documentary evidence. produced to prove that service tax baid to the service providers (except M/s. Visital Shipping Agencies PvL Ltd. and M/A. Aunted Surveyors India Pvt. Ltd.). have been deposited with the Government exchequer. \$\$. ⁽)

b. Issing aggrissed with this in pagned order, the Appellact deferred appeal. Advants, on the following grounds:

(i) that rejection of column of Ro. 1,22.222/- of service tax paid to service provider - M/L. Commisting/stimePolt Ltd. and Ro. 25,410/- of service tax Activation.

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- 99-110, V&450,571500, 7.

J.

cald to the Mice provide 1 - M/s. Vinus Corporation is legally not tenable,

(i) that original invoices for Ro. 1,22,2337 instead by Mys. Contras Experime No. Exc. and for Ro. 25,4107- instead by Mys. Virus Corporation build not the produced at the line of filing of hours date or duting adjuitation as these were put available with them as could not be obtained from the word service provides null fins can't be ground to refeat the seture.

(iii) the Angellant submitted original involces issued by M/s. Contrast operates (Vt. Ltd. for Rs. 1.22,232/- and M/s. Virus, Corporation for Rs. 25,410/- clong with Appeal Memoranzum with request to allow refunc damnet Rs. 1,47,642/-.

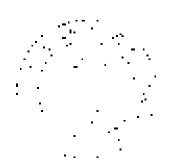
4. Personal hearing in the matter was introduct to by Shit Hardk Vora, Charleted Accountant, who represented for grounds of typical and submitted that longing involves of N/s. Contras logistics PVL Ltd. and N/s. Virus Corporation were not available with the Appelland at the true of SCN/indugned order not now available with the Appelland at the true of SCN/indugned order not now available with them and filed with the appead memorandum; that once they have now filed original regions, Ro. 1707/6427 in new instructure to them; that they are foregoing instruct of histories amount (out of Ro. 2747/8787) is they there elves feel that they are not only to claim orbit for remaining amount having not complete with rules and regulations.

Findings:-

5. I have stretchly gene through the facts of the task, the injugates are , the appear memoraacum and submissions made by the Appe and buring personal hearing. The issues to be decided in the present appearate are as to whataon refund of its, 1,42,6427. Is sanctionable to the appearate and whether the impugated order rejecting refund of service tax on account of hon-submission of original hypoteneinst.

6 Finite that the sendtloning authority rejected refund of service tax for Rs. 2,42,376/Fice variable grounds including her-submission of original involces of the service providers. The Appellant has preferred present appeal only for Rs. 1,47,642/Fiscomitting original involces (ssued by the service providers. I would like to reproduce the condition enumerated in para 3(h) of NuBreation No. 177012 ST dated 23.05.2012, which is as under:

(h) since the total and/orb of scapts sought under a calm is upto 0.50% of the total FOB value of export (cods and the exporter is registered with the Export Promotion Council sponsored by Constry of Commons on Obustry of Texnics, norm A is show to automitted along with spyryont inspire, bit or chailon, or one other document for each specified service, in original, need in the name of the exportor, page to a of the specified service.



evidencing payment for the specified service used for moon of the root goests and the romane to paid thereon, certified at the manner specified in sub-clouses (A) and (B) :

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(A) if the reporter of a preprietorship concern of perbretably first, the documents enclosed with the color sholl be ach antidard by the exponent and if the exponential elimited company, the documents concered with the color shall be contined by the preson uniterliant by the Board of Directory.

(ii) the decomposition undered with the case that also contain a certificate from the case (or or the person authorised by the Koara of Effectives, to she effect that operated hervice to which the decymont performs bay here members, the screek ray payable thereon has been paid and the specified service has been toted for orport of the aut government the scipping bill ormates ".

(Shariasis supplied)

5.2Find that pare 3(b) of Natrication No.41/2012 ST dated 79.05.2012. stipulatas submission of decuments i.e. "*Virvakie, unalian, or* any other occuments. for each specified service, in original, based in the mome of the exporter, Evidentity payment for the specified same a next for aspect of the part y order and the survive the paint theorem. Thus, the constituting authority has rightly. reported the refund states for part amount where the Appeliant had not submitted. original involves in terms of para 3(h) of the Notification No. 41/2012-5T (lated) 20.00-2017. However, I flat that the Appellant has submitted the original involtes along with the appeal memorandum of this case. The original involces, so run/shed by the Appeliant at this state, contain the name and registration. rumber of the service provider, expandingside number, nature of solvice, taxality value and the service tax clearged by the service provider in the provint of fille. experient. The subject day of the longing invitions and its providence with the (00ds esported need to be waited by the sumfroning authority. $\mathbb{R}_{p} \times \mathbb{R}^{n}$

6.2 To seew of above, it is appropriate to remaind the rase back to the solutioning authority as the Honfele CESTAT in the case of Singh Alloys (P) Its reported as 2018(200) ELT 07 (Thi-Del) has held that Commissioner (Appeals) tan remaind the cases. It also rely upon the decision of the Honfele CESTAT in the case of Honda Sel Power Products Life reported as 2013 (287) ELT 353 (Thi-Del) wherein the Similar Mews have been paraphrased including that Commissioner (Appeals) has interest prover upper an anaphrased including that Commissioner (Appeals) has interest prover upper an anaphrased including that Commissioner (Appeals) has interest prover upper an alloy Auseal No. 275 of 2014 filed by Associated Lotes Ltd. Lea held that even after the amendment in Section 354(3) of the Cestral Excise Act. 1944 w.e.1 11 05.2011. The Commissioner (Appeals) would retain the proves of amound.

Nga Nu Kuliti

P

5.5 In view of above factors & egal costron, that there the interlight tates rejecting refund and remarks the case hock to the productional controlling authority to doubt the mained down within 3 months from the receipt of this order. I also direct the Appelant to obtain all prioritial lavelizes/coortiments submitted by them with this appear, from this office, under proper acknowledgement within 7 days and submit the same, within 15 days from the receipt of this order, to the jurisdictional carditioning authority, who shall verify the genuineness of the involces etc. and shall pass speaking and reasonable order within 0 months from the date of receipt of this order allowing fair and proper opportiones to the Appellant to explore their case.

7. In the appendiate of the Appellant stands disposal of in slave tenus.

भरवाणिसः त्रियुः यस्तिः सं तिर्धाः स्टिप् क्षेत्रं तर्ग्रं क्षेत्रं तर्ग्रं क्षेत्रं तर्ग्रं क्षेत्रं तर्ग्रं क्षेत्रं स्टाप्तः तर्ग्रं क्षेत्रं गण्ड स्रतीरम् (असेन्स्)

Dy Speed Post.

To. M/s. Mednursen Industries. 31, 54 Menuve Rood, Near Kircuiyar Park, SOC, Savarkundalar 99491 s. E/spict – Anvell (Gu)arat)

म नभूतम् इतस्टील् ३९ एक महथा रोत रङीकेमर नार्क के पारत एरओरी, राज्यकुकता — इन्द्रभूरभ् जिल्ला – अपरेक्षी साजरानः

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Copy for information and recessi<u>any action to:</u>

- The Chief Lommerson (CFSF & Central Esuse, Alimetabad Zone, Alimedabad for its kind information.
- the Contracts oper, CGST & Central Excise, Bhavnanan Commissionarate, Bhavnagar.
- 3) The Azzidari Commissioner, CGST Division, Bhavrogar (b.(Amrti)). Af Colombia

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