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- िस्त अभिनेतर, तथा के पात 20 से अग्रावर, तर इन्हें में स्वयंत के देने तथा के दियास सिरस्ट का तकर व जिस्त कर प्र 1943 के राज विश्वित प्रदार के स्वान कर दे राज करने के आजुस अंस्ट्रीय कर आहुत्य अपने संकृत्य (भीस), वास्त्रा अपन बाहर वारत आहेत का अनेती जनवार का प्रदार के राज की देव के दुवि कवीर और अनुसार प्राय क्यांक अववार का स्वान के दिय राज जनवार बाहर के अनेती स्वान के स्वान के स्वान की देव के दिये का के आज के जीव की स्वान के स्वान करने का सुन्दा н. nne ne ongele in de le tree el pour le contre de le tree de la tree de la pour de la tree de la pour de gant d Tree contre de la médica de la tree de la tre La contre de la tree de la contre de la tree La contre de la tree d La contre de la tree d
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- নী কৰে দি বিশ্বী মুখ্যমান কাৰ্য্যেই বিভাগত প্ৰথম নিশা হৈছে যে দিনে আৰক্ষা বিভাগত মান্যক কাৰ্য্যত হৈ বিশেষ বিভাগ ইয়া বিশ্বাহিত হৈছে বিভাগত সৈতে সুকীয়ে ও প্ৰথম হৈ বিভাগত কৰে বিভাগত বিভাগত বিভাগত হৈ হয় কৰে [ কিন্তু বিভাগ বি কিন্তু বিভাগত কৰে বিভাগত কৰে কৰি বিভাগত বিভাগত কৰে বিভাগত কৰে বিভাগত বিভাগত বিভাগত বিভাগত কৰে বিভাগত বিভাগত বিভ কৰে বিভাগত কৰে বিভাগত কৰে বিভাগত কৰি বিভাগত কৰে বিভাগত কৰে বিভাগত কৰে বিভাগত বিভাগত বিভাগত কৰে বিভাগত বিভাগত বি কৰে বিভাগত কৰে বিভাগত কৰে বিভাগত কৰি বিভাগত কৰে বিভাগত বিভাগত কৰে বিভাগত বিভাগত বিভাগত বিভাগত বিভাগত বিভাগত বিভ কৰে বিভাগত কৰে বিভাগত কৰে বিভাগত কৰি বিভাগত কৰে বিভাগত কৰে বিভাগত বিভাগত কৰে বিভাগত 112 .....
- মান্য হৈ মাজ বিদ্যালয়ে সম্পদ সম্পদ নিজে এন হয় এক বা বিদ্যালয় বা বিদ্যালয় বিদ্যালয় কৰে কৰি কৰি বিদ্যালয় ব কাৰ্ব্য বিদ্যালয় কৰে কৰি বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় কৰে কৰি বিদ্যালয় বিদ্যালয বিদ্যালয় কৰি বিদ্যালয় কৰি বিদ্যালয় কৰা বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় কৰি বিদ্যালয় কৰি বিদ্যালয় কৰা বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় বিদ্যালয় • # 1.
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- ey<sup>2</sup> C. 2012. We be made to speciello the state of Charles and Sections are defined transferred more than \$50 m, by When a beyond more to be a state of the \$50 m, by The state of the Charles of the state of the state of the state of the Charles of the Section of the state of the Charles of the Section of the state of the state of the Section of the Section of the state of the state of the Section of the Section of the Section of the state of the state of the Section of the Section of the state of the Section of 16
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- tê de alementê ye. Antal er termînê bi kurdîn di tavya û têr evan ay avaşta tavîş, kurê fermane artînî de birmî jîrî ye di lê fermanî artînî arazî û der alementê ye. Di tavya û têr evan ay avaşta tarînî kurdî fermane artînî Tarîna ji ne alementê reker va zer nementê bi dera û tarên di tarîna der di tarînî a şînî di têr dinanê tarînê Termîna dire alementê di tarê dera di dera di tarên di tarîna di tarên di tarên di tarînê di tarên di tarînê di Tarîna dire alementê di tarê dera di tarên di ta Tarînê di tarînê dire alementê di tarên Miş de di tarînê di tarên di 100
- un de la sure une a général, como l'ange la le segure des esta esta esta de ser de séries. Como presentario de conflète en esté company foi a Des roy, d'applemente sette a le state esta de la transforme de la rechen poi este recente de s Sen toy d'applemente sette a la company esta de la company de la company de la company de sette de s Sen toy d'applemente sette de la company esta de la company de la company de la company de la company de sette 2.00
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- va (\*\*\*.) a setual a lijova vrjje viti di poče i vale "Meyrind" makem tavan e Gali oficial vali a tereva avvini setima i mala i klimi Ta tereva nazvini deli ali a lateri povena di a poli e poli a natavije di tyrkovi om natavije terva e ali a si Matriz Chine a 1966 a van de vavit a poli 1.11

## :: ORDER ::

The present appear has been itied by M/s Cujarat Pipavao Portmited, Pipavay, Contrarya, Taluxa - Rejula, Diship Annoli (Nerobulies referred to 62 fille appellanti) systems Orders and tights. No. BHV-HZCho-DOO LO DC5 2017, 16 cottod 26 04:2017. (*internaliser referred to set* the impligned order): passage by the Joint Commissionet, Contra, Excise & Service Tax, Bhavnegar (*Vereinalier referred* to as 'the lower adjubility augustity).

3 The brief facts of the base are that the a last of reserves of the appellant hording. Service Tax registration NOV AVACG875857301 revealed that they had availed CHNVAT Credit on reput services the Constitution by Service, Design, Tendening & appelvision for New Port Infrastructure, and Tayout, suitation, estimates, ist asmanei variage simulational for Ada (point Centre tanoy Service or eletion to Tarial & Maline Centre for the proposed expansion or marine facilities at Figavay, Culars).

2.1 Show Gause Notice for recovery of winogly evalues Clerical (Lett) of Ral 1.06,03,030- was issued alleging that these consultance services have no to ation with output sonaces and not covated under too purchas or modernization, reportation repairs of provide Loft output, services. The SCN also billeged that Convet credit availed by the appellant in relation to Considering Services for Keo Part Structure Emposed Expansion of Maline facility at Pipaway, Guis all to not in about Cance with Rule 2(I) of the Convet Credit Rules (2004 (percention referred to as Rule 2(I) of the Convet Credit Rules (2004 (percention referred to as Rule Rules) and credit availed to these services was required to be parensed.

2.2 be SGN was adjudicated vide impligrad processions even adjudicating sufficience on finned demand of Cenvat Creat availed and utilized by the appellant under Rule 14 of the Rules read with Sector 73(2) at the Fruscos AoI, 1934 (here refer refer as "the AoI), observable bay interest under Rule 16 of the Rules read with Sector 76 of the Aut and also represed equal panalty under provisions of Rule 10 at the Rules read with Section 76 of the Aut

Page 0 of 10

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 Being aggrieved by the impropriet electric tempetter , internation theorem is a speak on the following grounds:

The lower unjudicating authority has denice CHNVAL Creet, erй¢, the ground that the alleyed in bot services are not currently used. for existing output services and expansion and creation of new tacing additional tabley also rul progress updet the definition of input service. If all adependences are in mature at consultancy services for expansion of existing fact thesize well esnew fashities and there is no doubt that existing fubilities are used. to provide orders and say unprovision of more privality, or expansion of the same will also be used for providing output sorvices enty; that the lower acjudicating authority has accurate If a fact that exponsion new facility will be used alterwards for prevasion of pillautise with and hence. More is no dispute to the extent that the services are in nature of input services and as the some will be used to provide purplut services. Accordingly, fightlower adjuduating authority are also of the view that alleged mouth services will be used for arowding output services, there is no lar dispandiacelying profit on the same on the ground that the same is not our entry ased but will be used in future and heree. net digitie, that the appellant provides pair services to recostoners from the Port of Opevey for range of the Misintas. operations offers years efficiently and to be competitive in the ingulation is assertial on the part of the Appellant to expand the capabites and use incremited probably. About 10k, the suppliant has availed valious technical consultance services from vectors as alloyed to the impligate order total find to tradinrelation to its politiservices only illiabilitie term thos. Service' is diminion under the Rule 2 (?) of Cenvel, Credit Rules, 1004 which sistes that any service which is each by a provider of cutout  $\Re e^{i\frac{|\mathbf{k}|^2}{2}}$ service for providing an output service, would quality dister the polinitian of most solvices. Therefore, any services which are ) set by a server providenter randering autput senaces should be treated as an input service and thus, in the present successinger various technical carealitancy services as elleged in the incognodiorder, see duly used by the Apacilian for the prevision of part services, the same are input services. Accordingly, the Appelant

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is blig ble to avail CENWAT Credit of service tax paid on the same.

(i) That there is no direct nexts of fed rule (soteoually solved) availably the Apathint with the part services being provided by them. If all thes sheary seen diversive in sheve categorichs that the sale upper services are excludity envered usper the definition of input services are excludity envered usper the definition of input services are neared eligible for input chapt.

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- f d!The Appenent fairning pusiness of providing part services including voide hange of services like bargo handling services, belling, plistade, rawage, loading un cading af barge, abluding sonutine ; bulk and general usigo, LPO etc. To provide some condots. smoothly and in an efficient manner, the Appellant has to construct appropriate intrastructure for sea and land access and also to upgrade, modernize and renewate puch facilities fractional to this with alest lepinologies and in provised and tonal facilities. to most the increasing descend in a click intrease in volume of business. If a necessary to expand on modelings life existing it flashuature to commune providing the services ethorently and ontracily basis and to hendle increased volume of bargo. In the present case, the Appellant has aveiled roughlishing services from various service providers who pretexpert in fect hipst investigation. in relation to part, yard factions, another side services etc. Breadty, the services availed am in it a pature of tashi na threatigation review of projects, pupparing project reparts, preparing consept. designs do line Appenant has cantee out expansion. node ritzation and up gradation of the existing factities as wait as foosiality of additional facilities at the port and burse, available with a with the services from these service providers, which have direct nexus with port services and hence, duly asveret under hiput services. N. M.
- (v) If eloresetticase of denial of CENWAT disvition in out services on the ground that the same is in relation to expansion devia not owner tyribeing used for the provision of relative vices. The Appeliant would like to refer and retyron judgment by the Lonfele CHSTAT (Fargubble in the case of Kakinaba Besports UC) (2015 (20) S.T.R. 506 (Tr. (Bung.)) where the facts of the case over elyr.

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akin to the existing case it was categorisally hold by the Lien be. CESTAT as under th

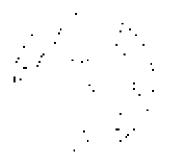
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An interact of Rev 2.44 80624 base been devied on the general Vel les genternaries l'avertigation services were provided in relation to 7th barth and 7th berth. was yet to come late existence. We are enable to accout this stand taken up the Revenue. Wind слочийны, разл. многісня, 11 Юне розл. мноночни нароком, enturally such services have to be releaded by protomatoal investigations may respect to a siduation that has proceeded for 7th botto may and by house for which the ground of the backward on when we substance where exists whether diverties readed by лат меселен од кој ст них орстиси, и мину соб те адогориаль за болу. Ин зам сахн. Инх ос' зах сажи ни the Reveaue that 7th batte is not gauge to cause three existence. Application for main in that in comparison of mapping далах линиа (х ногомно на клад на объ селон нен received and there is no meas for an Appehantic mem the heavy and the could the could alway a summing based. Takin and in the market in smaller to the only on explicitly only when inco some voltstande og fors tegand of of dende dhes and theorem means to require you many the track each whether C1 M VALUE and a demospheric field and the present is integrated. would anse it has single to may be premerice to serve the crocks.

 $_{
m em}$  , the whole lant placed reliance on the following case  $_{
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- (a) Karnex Wierosystems (India) Etd [2014]TIOL (774) CESTAT-BAYO]
- (b) Galaxy Versantiles Limited (2014 (22) S.T.R. 29 (Tr. -Dol.)]
- (c) Once Cale India Pvt. Ltc Vs CCE [2005 VIL DF HC, BOM-87]
- (c) All Lodia Laderation of Yaz Practiceners ver UOL (2007 HOL 149 SC ST)
- (c) GTC industries 11d. (2008) (12) S (< 469 (1n) 18).</p>
- (vi) During Financial Yea: 2012-12, the Appellant Has already reverses OPNVAG and L amounting to Bs 3.51,4002- in the Locks wild counter called 30 Juna 2012 Anon-Higgy CENVAT bied: of Rs. 79.09 6167-

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availed by the Appellant during Emancial Year 2012-13 has been reversed and her be, demand for wrong availment of CENVAL crossed using the Amandal Year 2012-03 should be reduced to that extent.

(v:) too allogation regarting talmarate and with audoreasion of the facts is illogical, since the Appellant back regularly block paint yearly service tax returns. Classically value of taxable services, service tax discharged, CHNVAT used traverood / utilized in the cospective columns if the service tax returns, that there was no requirement of sub-methodics, returns, that there was no requirement of sub-methodics, one details of GHNVAT CHORT availed by them and hence the Appellant bad iso, submitted involted valued was information regarting the CENVAT Creditiavalled.

Personal hearing in the motter was also ded by Ms. Device' Popal. Manager Indiractinations where e shall be realized and groupes of Appeal and also submitted that the Cerval Credit has been beingly denied on the product that new facilities about to some up are not providing any oright as vice whereas CEBTAT & Hoo't's High Derica bave hold that Cervat Credit can't be exallowed on this groups up that not is enviced if ave, theorem to exallowed on this groups up that providing Fort Cervat Credit can't be exallowed on this groups up that providing Fort Cervat and hence conclutioned to upgrade and they work providing Fort Cervates and hence conclutioned to upgrade and provide new facilities to entitle part services are very mich input services that Appeal has been been to exact.

## <u>Emeirgs</u>:-

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b. If have carefully gene through the tasts of the case, the vapaged order and geoled's of appear local submissions made by the appellant. The issue to be possided in the instant operative whether the appellant is a gibberts aveil Convet credit or service tex beth on Consultancy Services as input services in terms of Rule 2(1) of the Rules or character.

6. If first that the appellations equivable to providing. Portion records including ancitany services ender various patencies as specified under the Pinance Act, 1014, and evelog CENVA. Condition Centre Excise Euly/ Service textpaid on moust, Capital grades and point services under

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Rule S of Central Credit Rules, 2004. It also Find that the appetiant had been work Gonsultaney services (1) to relation to design, fundating and supervision for new port infrastructure from M/s AECOM invisi PvI. Bot. (i) to relation for accritional bentus form M/s AECOM invision of the visit and simulations for accritional bentus from M/s BMT. Consultants India PvI. Ed. (i) in relation to 1 and 3. Marine. Sociolottic call evastigation from M/s Hugo Contact. But D/t Lio provide the parameter of marine facilities at Pipevey Port Octact.

Giff - I find that the lower appropriating at parity has defined. Convaliate it, on the ground that services (nove been received for berthing facilities which are dimensionly bed being back to provide ditput services and same will be used for providing services after completion/ creation of new feet deat () is 1 efd by him that the feetbalreich and creation of new facility / additional facility are not prevent under the definition of input service under the GENVAL Cry(1 Bries, 2004

3.2 I would like to exerning the dear her of main service) are using state for means time, which was as Q dam.

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- (i) where is a constrict of construction on the for proveduly an energies service.
- (i) used by the manufactures, whether surrently as indirectly, in its or substant to the manufacture of firml products and discounter of first provise three the phase of manuals.

 $\widehat{\mathrm{Tr}}_{\mathrm{s}}(\mathcal{A}) = \sum_{i=1}^{n} (\mathcal{A}_{i})^{i} + \sum_{i=1}^{n} (\mathcal{A}_{$ 

and metados solvicos asso in relation in modericulation, renovation of objects of a factory, provider of provider of output service of an efficient ending to truth factoria of promitives, according to trates provotion matrixet respondit, stratage up to the place of solution provotion of argust contratives relating to business, such as occurring, and instant, from the recaliment and anality contration conclusion and instaint, computer networking, cross, ration, conclusion, and instaint, computer networking, cross, ration, show registry, and provide the instaint and metally solution registry, and provide and instability of inputs of up, the genesis and contrative and instability of inputs of provide genesis.

Page Sich D

2.3 Thus, the services used by the shreton provide for provide for provide the provide strates is indicated to be called liquid services whether used directly or indicative and not external to providing only it services in the rediation to providing only it services used in relation to index taken and not external to providing port services are indexed in the attent to previous of providing port services are directed in the previous and the previous of providing port services are directed in the previous and the previous of providing port services are directed in the previous are appellant is providing port services are directed in the previous and the previous are directed to the previous are directed to do for the previous are directed to do for the previous are construction of new borth lyapts and other another another the services invalues of values previous for setting to get convalidated to the services invalues of values.

군.세 The issue is no more resustaged in terms of - ad parter ef-Bangalore in the case of Kakinada Beapolts Lict repolled CHELA m ge~2015 m M0;~STR~509 (Tri, Bung ) where all has been belt that: (8) A. universit of few 2008, 0000 lines there <u>depressions the promotional use</u>. 2006 Sharad Menospyanoa Services Wern cousines in another 10. The bench and The health was very to pound this constance. We use unable to prease this starts taken by <u>те (чижень, жийн өкскүлд сон хэрэгэс, а то оос хөгүүдөс олоод тайхай</u>) which we are an have to be repeat and the game of their or expressions, may rewrite the chealan fert die anderso Se 72° balle namen de Sant ferstale al Reigiaans of regenerably, is away a studien pression aways whence it can be readed to gar, pervice of not up per portion, if may not be groupolate to deal. In the case, if which  $\overline{\mu}\mu$  was at the version  $X_{A1}$  of and u and  $\mu$  and h  $\overline{\mu}$  me has each  $\overline{\mu}$  where ക്രൂകുക്കില് പ്രസ്തെട്ട് പ്രവ്യാനം കുടക്കുന്ന പ്രവിശ്നാം പാന്തിന് പാർക്കാന് മാദ്യമാണ് പ്രവിശ assue and many of each friend is no need for the asse<u>ssoe to wart 10 fram are expected.</u> instaled joid <u>compressioned</u>. Then class for event is excited to be one in regime geout. We that complexications in this regard, if the left does not be their contented introductions as to end the Constituted in Statistic state for , which is antipped would also. All first stage, is may be prevention to set  $\gamma$  the set  $M^{-2}$  .

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A subsectore time that the appellant is exigible to aveil Cenver solution Service Tex balls for survices (i) in relation to design, conducing and sopervisive for new port infrastructure form We AECOM to the Weilf  $M_{\rm e}$  (i) is the ation. To it survices that sufface commutes while or an activity of survices for additional pertities from M/s RME Consubarts india

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Fish Etd. and diff is relation to "Lond & Marine Generation Investigation" from WallEngra Contract Petri Informations before pressed for number of be Grand its ancits is fabilities at Pipevak Pert, 5. Oujorat

Since the Convationshift of service tax paid is appressible by the appellant cuestions of invocation of extended belies in ecovery of intervet and monotonic of centrally constants.

9 In view of succelling, oside the imprigned once: and allow appear.

9.3 अर्थ अवन्तुं इस्य अर्थ की यह अर्थ के का निर्णयक का तेल्ड पर्वक में किया प्रायम है।

6.1 . The appendix field by the appellant is disposed at in above terms.

ાજી વેસંતોધી ः एत्य । अत्तेष्ट्रा 

By Speed Post

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M/s Gujarat Picaway Bolt 1 miled, Pinaway, Pinata Jimita ya, Taluka : Majula 10 shirat : Amroli | के तुवाराज विक्रमान मंग्री विभिन्न, ! (4-200) हे 12 के लगा | र जुल्ह , श्रेजुल्हा, जिला) – अन्त्रेलंगे -।

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of The Compliasioner, CGST & Centrel Lycise, Chevriague

(3) The Joint Commissioner, CGST & Central Explan, Bhavnagar,

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