

# লেহুৰতে (প্ৰতিহেট) কে কেছিলহা, ইছিল্মে ছিন্তু পৰা টুছা ৰক্ষণেৰ প্ৰকাৰ *প্ৰ*কাৰ

U.1. He CDM WELL SERIES (FALS), Up 1694,  $\phi^2$  ,  $\phi^2$  (SE)

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#### <u> सुर्दि सहस्र आरम् ए. वि. इत्र</u>ास्त ७

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## BHV-EXCUS-6905-APP-122-2018-19

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तारी हत्ती की नार्वकार

Describerion

13.96.2018

**कु**र १ वर्षक, तारक्त क्रिकेट्स, राजकार द्वार विजित

Pasted by Shri Kumar Saniosti Commissioner (Appeals), Papel

- লাম লাগুলে সমুল্য বাহু লা সময়ের সামুল্য উল্লেখ করার কুলা ইলার সকলা সকলার স্বাচানে স্বাচানিক করা বার্টানিক লাগ
  - nd war not fill differ which widd O.C. Insert by Hod lens coincided. Journal Constitutions. Constitution (Light Constitution) and - a . Er gerüntler
- \_ समोद्रमदारे ६ प्रतिकारी के ताल एवं गांच (Name)(Aderess of the Appellants & Respondent
  - BCs Stratese Consultancy EEP, 7. Surnhin Dungines Hill Brise, Takinteshway, Db/margur = 361,002
  - en secretaria (n. 1916), en la culta distribución de la como de la primer de la como del la como della como de
- মান হয়। ১৯৩৭ কৰাৰ পুৰুষ বৰ প্ৰকৃত ভাইনীৰ সময়নীলোক কি মণি পৰিচ কৰেঁটো পোন কেন্দ্ৰ প্ৰতিটাৰ । ১৯০ কী থকা যাত হৈ মোৰক কে নিয়ো সমীকোটো যোৱা নিয়াৰ কৰা হয়। ১০০ টি ১৯৯৮ কুমান চাৰ্য্য হয় হয়। 145
  - egodente Compania de Santo de esta dos Apresas de Laborato de Laborato de Alberta de esta de la del compania de la compania del compania del compania de la compania del la compania de la compania del compania del compania del compa
- र्थी भाग (हा १५ के अभिनेत करी जानों किया कुछ, केरवेड माजक कुछ का विस्तर महिलेड उसकीमान की विकेश के आर का है। दे अन्यक कि परण, की विकेश की भिनानी माने के म
  - HEIDEN ONCO COLLEGE MARKET, COLLEGE COLLEGE COLLEGE NEW AND MALE HER SOME MALE COLLEGE COLL THE COMPANY OF COLUMN COLLEGE COLLEGE
- उन्हों से बीक उद्या को से करता. या उपीय में अपने कि समिति अपने समिति कुछ को शासित है कुछ एवं अंतरित को नियम सक होतारी, की परिवा अकेट किस्स, प्रतिकित्त पहुंचारी कि उपनी कुछ कार्य थे साथ में में सिया कि कि स 1.1
  - ြေသည်။ မေရာ အတွင်းလေးကို ကို လေလိုလည်း လည်း လို လေလိုကောင်းသည် လူလိုလည်း လေသည်။ (၁၈၈) ကို သို့ သော မရသည်။ ပါတလ လို့သောလေး လိုလည်း လို့သည် ကို သောကလိုက်သည် သည်။ လို့သည် သည် သည် သို့သည် သည်သည် သည် သည် လို့သည် လို့သည် သည်။ လ
- कारित अवविद्याल के साथ बहेर राज्य करा है की साथ र जरह १८८ करा ( देखा को १८९) दे किया है है साथ किया है किया है अप रूप कि 1955 में बहु पहार्थ में रूप के पान किया है कि साथ में कि 1954 के पान के दे कर पूर्ण के लेक अप किया क आप रूप के पान किया है के अप कार्य के अप कार्य के पान के पान कर में किया है किया के अधिक उने रूप 113 के पान कुछ के पान किया 1954 के पान के लियोज जरह कि पहार साथ की किया के पान के आप के किया के पान के अधिक के पान के अप रूप के पान के पान के देश के पान के लियोज के किया के किया की किया के पान के पान के पान के किया के अधिक के अधिक की किया के किया के अधिक के अधिक
  - 11 April 18 April 19 April
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हार, का नराव क्षाप्तिक के देवता? अंदर्भ का स्वाह के कि का Communication है। का Colonial St. Green (a.e. 1) का हो है, को का अपने कुछ प्रतिक्रिया करता कि साथ हो। विकास समुद्र के वेक्स बहा मुक्ति के अपने मुक्तिक के कि देवता है। कि स्वाह सम्बद्ध किया कही होंगा में के देवता है। कि साथ की की की (20) म दिया महास्त्रीय के कि

internation in the second of t aby in Heroco., Herocomorphisms

- भी के का कि अभा हुन्यक में जाता है, कर कुरक्त किसे पात का किसे पात्रक है जिस तह का स्टब्स के ही । अ देवर के अधक देख किसे का प्रेम पड़ में दूर्ण किये का सकता के अधिक के अधिक के अधिक के अधिक के स्टब्स के देखा है जा किसे का दिनों देखा के में कि के कुछ की पढ़ के की किस के अधिक के अधिक के अधिक के अधिक के अधिक के किसे के किसे के अधिक क के पहुँच के अधिक के कि अधिक के सिक्ष के अधिक के NAME EL NUMBER
- साम के बहु मिली तक्षा के के किस्सा मा को दूस के बिटिया है उसका सामी हाक का की देन किसेट प्रश्नित के का प्रश्कित के प प्रश्नित के किसेट के किसेट किस्सा के किसेट के क किसेट के कि . . .
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- 17.
- ्रमधिक के 1.50 M प्राप्त के से 1.50 M प्राप्त के स्थाप कि 1.50 प्राप्त के स्थाप के स्थाप के स्थाप के से स्थाप के स्था के स्थाप क

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# o former in America,

M/s. Strakes: Objectionly TTE, 7 Suith Ringlews, HI (Mys., Tachitechner efforce to as reporting) free propert appeal against Order in Organic No. 6/01/2017 dayed 07/01/2017 (free enables estimate to as "impugned order"); pessed by the Assistant Communicat, Service Tex Division. Bhownager (hereinafter referred to as "the Issuer adjudicating authority")

- The bifet tacks of the case are that aspellant filed refund claim of Rail 1,37,326/. for the period from April, 2016 to Tune, 2015 in terms of Rule 5 of Casvat Credit Rules, 2004 (here notion referred to as the 1003, 2003) for refund of unufilised cervat credit exacted on until services recover for providing exput services with information forthrough a services recover expected but by india 10 only letter No. 9/18-50/ST/DIV/16-17/Ref dated 17.00.2017 was issued to the propolant and the appearant wide feiter dated 00.03.2017 replied the cueries along with supporting documents. The lower adjunctioning authority vice impograte order rejected refund claim on the following grounds:
- (i) refund a sim not like in presurbed formative. Form + A as per Pata S(a) of Notification No. 27/2012-0E(NT) stated 18.66.2012;
- (ii) the appellant had not submitted donumenting events to anywhite they had reversed or dishitod completed freds to per Para 2(t) or the Rettination. No. 27/2012-38 (No) (Social 18:06.2752)
- (iii) is per term S(d) of the furtheation No. 27/2012 Qb(NI) dated. 18.09.2012, BICs per summitted;
- (M) as per Part 304) or the Northeston No. 27/2012 CE(NT) dated 18.05.2012, a contribute in prescribed Annexure A-1 not submitted,  $-\frac{\pi}{100}$
- (v) the appellant autinitied one calculation sheet with retund claim showing donestic clearance of Rs. 12.27,218/- and enotiner calculation sheet submitted with delense raphy showing comestic clearance as ril;
- (vii) these the appellant net submitted proper documents as required under Not fleation. No. 27/2012-CE(NT), idealed 18:06:2012 and correctness of the refund claim cannot be verified due to contractory documents;
- (All) the appellant did not submit any dubument to prove happicatility of subjust employment.
- 3. The aggricycol appointment film appeal. *Alter-Alls*, on the grounds their little aller impropred locations to their protect without informable their that the back means produced before the lower adjudicating authority were not without; s

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that the appellant was not aware that the Bank Brelivation Cartiforth and the Saward Rem Labor. Corollogic wore different; that the Inversion applicating actionity that not unions that the refund date was not in acceptance with Notification No. 27/2012 CH(NI) count 18.09.2012 resp with Rule 5 of the SCR, 2002 and assent not marrian in Query Monte (845 basics on 17.02.2017, it is appeared that it is sury of the officer to Inform the appeared which type of decorrects requires for retund claim.

- 3.1 The appellant Mide letter cated 09.05.2018 has, week-wise submitted additional submissions as under along with relevant subscring Micromosco.
- (i) The appearance as engaged in lowings of rendering profe signal envices in the field of Information Technology Software Consumancy are infated services to their everyses rustomers during the moment heriod in terms of Rate 6A of the Service Tax Rules, 1994 and no domestic secrets were provided by them;
- (ii) The appellant provided services valued at Rs. 19.35(351/- to inversezs customers i.e. covered under export of service and get realisations in foreign currency as per BRCs, during the relevant period and hence, the same was not limited between tax:
- (c) The appellant paid service tax on input services used for providing output we wrote which are not liable to service tax due to export and hence are éligible for natural of varyible say paid on mout services of ion remined unufilised, under todal 5 of the CCR, 2001 result with Not Testion Not 27/2012-CE(NT) dated -300.000%
- (iv) infror switching common QST, though they have not reversed the cerval argither the subject reduce in ST-3 returns has not been comfort forward and planted in the GST recime;
- (v) The amodinal undertakes that they forgothe right of cereal credit related to expert of service for which refund claim is filed and also undertake not to examit he same in future either by seculifier otherwise in the GST recine;
- (vi) The said central credit shown as neceivable in books of account on 17.04.2017 while kidding the refund claim.
- 3.2 The appellant wide letter dated 15.05.20.3 has, week-aks, further submitted that the Commissioner (Appears). Pajkot/Additional Director Condition (DGTS), AZL, Appearance has allowed their appear which is on similar grounds and set aside O10. Not. \$10.700 \texts dated 17.07.2007 under which the lower adjudicating authority rejected their own return dates of 85. \$200,910/4 for their

period from July, 2016 to September, 2616 (244 Guyrter).

4. Personal bisoning in the matter with attended to try Sign, eyesti Motor, CA who instantive the currents of Appeal and contentions valsed to their willow submission dated 09.05.2018; also submitted witten PH submission and stated that their appeal for other period has been allowed by the Commissioner (Appeals), Rajko/ADG(TF5). At medicals on the same link this appearingly also be allowed as they have exported versions.

#### Findings:

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- 5. If have conclully gone through the tacts of the cost, impagings expect field by the expedient and written as well as o'th submissions made by the appoilant. The saud to be dediced is whether in the radis and chour stances of the present case, the impagred order passed by the lower adjudingling authority rejecting selong claim; filed by the appellant under provisions of Rule 5 of the Carvat. Chedic Rules. 2004 read with Emphasism Red. 27/2012 CH(NT) detect 18.05.2012 and Section 118 of the Central Hard Section 2.9.
- Find that the facts of expect of scriptos are not in dispute and it is assumed sput to fact that the appellant high refund sight under Rule 5 of the Carvat Crash Rules, 2009 hadd with Northcation No. 27/2013-CE(NT) cated 18.05.3012 for unutilized convationed byt service tax baid on input services which were used for purpot service viz. Information Technology Sultware Consultancy, which was experted out of India.
- 7. The lawer adjudicating authority vide impagned order rejected the refunction on the grounds. Placitic appellant did not submit proper documents as required under Modification No. 27/2012-CE(NT) dated 19.08.2012 like (i) refunction not filed in prescribed farmatitie. Form At (ii) documentary evidence, howing records of convert credit not produced: (iii) Bank Realisation Certificates and cultimatery (iv) florificate in Announce Art duly signed by auditor (Statutory or any other) contrying the correctness of other charment (v) document as grove inapplicability of unjust on teament, however, the appreciation this uppearation (Led copy of return claim in prescribed remark up. That is showing period of refund claim, export turnover, total convent and findam on input services, total of exported service and other services, transingership. The appellant also submitted Certificate cased 15.03.2018 (squeet by MAs. Rokupa 2 Shah & Co. Chartered Accountants coffrying that the value of this export turnover of Services.

and  $\pi$  tall numerous of solvings members at  $t_0$  the appeals it in Fermi . A for refundi nation is content and is in accordance with the provisions of Pule 5 of the Cerval. Undin Rules, 2004 . The appellant also submitted the relicioning decuments for  $\mathbb{R}_+$  2016 17: (I) Inversi Portition Transaction Mixies along with related. invalanty (1) Statement of Assets & Lizabilities, (iii) Statement of Grunne Ali Expenditure; (b) Tax Audit Repart: (v) Indian Fraum: Tax Admini Acknowledgement along with Consoltation of Food incomes (et) income ledging Cenval Credit of Service Tax surger for 2016 17 B (2017) 8; (MII) 87 5. Réturns: fix) GST Registration Out fixed and (x). Instrum Lagger; S1 3 (kgturn). Inecident GST Repeatution Continuate of input solving providing to support their controllers. For appearance vide submission dated 00.05.2018 submitted that threy involves only expected strates and the scretce was provided to connecte customers during April, 2016 to Tune, 2016. In year of this, 1 find that the compliance submitted by the appellant in rotative to the quoteen sheed by the lever adjudicating authority for procedural aspects of the refunctionary of satisfactory. Invarid Reprillance Transaction Advices proved that the appellanhad region at the output arrains.

- All The lower adjusts thing outdottly rejected resulted date on the grounds teat the depollant displace situation undertaking regarding non-intrication at convet credit in the licex had yearly 51.3 mixture and destinents to prove that they have reversed/debited screwart credit taken; then S1.3 mixture as intriture by the appellant show that they had taken convet credit on input systems during the relevant period but 97.3 returns prove that the appellant has not diversed the cereal credit surface the relevant period but they did not carry forward the cereal credit belance in the mosts of high, 2017. This, it is proved that the appellant had taken convet distriction the input system and not library that the during the relevant series and to regard the cert in belance of parameterial as on 01.07.2017, is, the cert when OS have has been implemented.
- 8. If the tight the object of the Nationalism needs to be each a more use the object of Notification No. 7//2012 (P(N)) dated IRCIN 2017 is to infund service tax, if the scivices have been exported as Equatorism date on what no export taxes. The purpose of the Covernment to allow refund of convenients of service tax point or limit services used in output services reported is to act off the purpose of Podem Process Primers reported in 2006 (204) E.C.T. §§§2 (G.O...), hooling that the rebate/drawback and other such export promotive.

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A great Biblioto wall-outstand to III A

schemes of Government, are incorrate overland barrefood, doorse introduce to promote expant, and to carri foreign exchange for the country and of certain of services is not in clouds, a chard interpretation is to be proported in racts of the present case and consciously the fact that the services were exported, I am of the view that denoted of refund at convex crafts of tax paid on the inputs services on the admittedly exported service, is not in conscious with the exact at lease.

- Sign of view of above, I set aside the impagned order and allow the appear that by the appellant to: quant of refund in each x, allowed as configurations and
- राह । अभीतकता द्वारा दर्ज की गई तपरोक्त अभीन का निपटाश ४५शकत तरीके से किया जाना है।
- 9.1 The appear filtro by the appellanci's dispased off as above.

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### <u>By Road, Past (#)</u>

i M/s. Shatese Consultancy LLF, - 7-Surbh Bungirws, - Hill Difve, Takhteshwar, - Bhashagar - 30 1007 - १०वनगर, ३६७०

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#### Copy for information and necessary action up-

- The Chief Commissional, CGST & Central Excise, Africadabed Zerie. Annedabed for favour of kind information.
- 2) The Commissioner, CHSI A Centrol Excise Commissione etc. Bhawnagail
- ் \$1. ௺16 Assistant Commissioner, CGST & Central Evoise Division, Bhavnagar. ஆத்த் Goard Me.