्रियोग् को स्टार्ट्स संस्थिति संस्थिति स्वित्य	ा सामग्रह अन्तर अस्ति अस्तु एव देवा कर और उ 1 का राज्याचर अस्ति अस्तु एव देवा कर और उ 160 क्षिप्र की देवा है 2° में कार एको मित्रक में बार्म किर में उन्हें कि दिन का कि patrol, <u>स्वार्ट्स - Report Roboth</u> अस्ति के साम में कार्ट का क्रिक्ट के साम सामग्रह	EXCISE,
<u>अत्रि</u> त्वतं सक्त ए. मी. इत्रम् अ		
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भीधेमुहमा समया २०२०%। उठ झु. १९४६, २५ वर २८.१०३४८८ अन्य १८ वर्त्त संभाव आदेश संग रण्डर म्यला की विद्यालय पर एवं स्वर्णन की अनुसाल की की पर पर स्वरणे ,आयुक्त, केंग्रेज, स्वनू, एवं पीवा कर एवं ২০২৪ প্ৰাৰ প্ৰাৰ কৰাৰ সেৱামান্ত চি চাল্লিয়ান প্ৰাৰ্থ নামকাৰ প্ৰাৰ্থ নামৰ জন্ম হয়। মুখ্য প্ৰাণীনিমন 2008 की 2007 अने 2007 करें की यहें अगेरत में समयकों से आहेता महित करते के उत्तरय से अगेत प्रतिकारी के कर है। जिल्हा किया करते ह

ht putstande to Storic's Moniformion Net 20/2007 CFRs (37) sloast 17. (19.7) read-with Contribution to StyrCL7 3F fload to 19.2017, Sini P. A. Vaster, Commissioner, CR871A. Centre Forte Forte (Value) Have, on these appointed as Appelling Authority for the particular presents represente approximate model Redging Scool Central Estima-Applied as Appendix Control Control Central Estimates (Sec. 20.1).

- अत्य जानुकरों से गुरुत जानुकरों के अनुकर सार आग के नामक , कार्योग कराय कुन्द्र सा की सिर्वकीय में जानकार में मंदीनी की 2005 के सिंही के रेसी प्रेन के भाग जीति में मुस्लिस (Arbang path of above membrated bit? issued by Additional/Data/Demity/Addition Commissioner, Central Concert / Service Part Report is succept if Concluding Decembration •1
- अर्थतंत्रकहों & परिवरण का बाह एक एस (Sourie & Accelerate) the Appellants & Despita ferritio π M/s Gaj Alleys Per, Loi, Jost No. S09-330, STDC Remember Tel. Chuide, et Palatanbar Dist. Streutzahagar
 - જાર માટે આ ગામ પણ છે. તે માર્ગિયા નવે છે, બન્દીના પરિંગ દિવસિયા માર્ગિયા છે. તેમ મુખ્ય પ્રાણીના ગિરાણ વિચારના એ પ્રાનંધ સુપોત પ્રાથમ અપર શામના છે છે. , με το μεταλογιατικό την την προστηματική αρχοτηματικής ble ver aggress bound aggregation and as there you in the behavior aggress bound aggregation and as there you in the behavior aggress bound aggregation and as the set of the behavior aggress bound aggregation and a set bound with the behavior aggress bound aggregation and a set bound with the behavior aggress bound aggregation and a set bound with the behavior aggress bound aggregation and a set bound with the behavior aggress bound aggregation aggregation aggress bound aggregation a
- सीमा शाला अन्तरेख प्रागत शाला एव सेवलन् भागवीय उत्तव[ा]रेश्वरण का भी। समोध कार्यात आगर शाला प्राणित में 1994 की भारत प्रसार के उत्तर से प्राणित कोर्यानियक, 1994 की भारत 30 के स्वीपेश निजनोटी प्रेस करने को सिल्ली है ह अक्टरेश के Contained Read के General Park Appendiate Instantial Francisco Section 356 की CS.2. 10 7 General Social Social de Finance Section 101 का का 2000 की 201 1.7.1
- ्यां करेशा भूम्यावास रा मन्द्रातेला उभी सामग्री प्रासा भूम्या भीरतीय जाशहर, आस्त्र का शतक आसीतीत बच्चयारणपूर्ण को दिशन करेश अन्त्र करेंद्र का 2, प्रक्रांत देशिया नवे दिल्ली, स्वाभी जिस्ती महिता ? भूमा बत्त्रप्रांत for the Costonic Reput & Surder Tell Spellate Trill Section West Forder Marka R.S. Surein Genetics and Incomerce congradiatement on and value too
- ভাৰাতে মাইহেইৰ পাল বা হয়।" বহু এইজে উপপ্ৰে এই প্ৰায় বিধান যে এন্টাই গীনা প্ৰৱল, কীৰ্যাৰ ভৱানে প্ৰতি হয়। ইংগ্ৰাহ মাৰ্কাৰ্যৰ সমাধাৰি চৰনা হৈছে হৈ দেই প্ৰায়ী আৰম্ভ প্ৰিটিজে দু হাইহাটাই চেনা, ৰাচুকাৰী প্ৰহাণ কোনো। স্থান্যৰ এই ইংগ্ৰাহ দি বা কাৰ্যা আৰম্ভ দ jiir

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स रिग्रेंस स्थयमंद्रियों से उन्हों से प्रारंभ के सिर्फ स्टब्स उनाव प्रतन उन्होंना किया गयी। 2005 का किस्म 3 के 10 में 1 सपीटी होटा तब प्रथा पर 20 भा नहां गरियों स इसे किस जाता प्राइण । इसमें म का या कम एक 1 कि का राभ, दार्ही उत्पद्ध राजक को गरि हमाज के परि और उन्हों गए। एम जगराए अप 5 जिस में उन्हों भाषा से मात स्वाप या 20 में का प्रांत तक स्थार 30 लोग गए। म अभिने हैं भी उन्हर पर मा उन्हें भाषा से मात स्वाप या 20 में का प्रारंग तक स्थार 30 लोग के परि और इस मा गया जगरान 1,400 रहन - 3060 रहना आत राभ राभ का 20 में का प्रांत के सामक रहता है। इस की स्टाइग मा राभ राज्य का रामन, से 100 रहना आत राभ के स्वाय के साम के सामक राजिय के सामक राजिय के स्वाय राज्य का रामन, से 100 रहना हो कि नाम समय के साम के सामक राजिय के सामक राजिय के राज्य राज्य की स्वाय के से राम त्या नहीं रेजी का सामित का से साम के सामक राजिय राज कि साम से प्राइण्ड हैने की स्वाय के से का साम तो है रेजी के सामक साम से साम से साम सिर्म होनर का राजन हैने की स्था का से हैना के हैना के 20 साम सेनेक प्रान्थ के साम दिस्ता है । इस्वाय वाहन हैने की स्था का से हैना के 20 साम सेनेकि स्वाय के लियों के राज्य के साम सिर्म होता की प्राइण्ड हैने की स्था का साम से हैना के 20 सह सेनेकि स्वाय का साम सिर्म होता है। स liiie

[12.3.5.4] We to the definition of the PL and the first intermediate in the theory of the property of the probability of the p

The arrest function is set on [1] of fortion of all to the control of 100s, or the Appelle of Frankfill Shall be high to consider an formation of 10 or pressioned for the control operator of the formation operator of the control operator operator of the formation operator of the control operator operator of the formation operator oper

ैरिक अधिकेवल, १९२२ (से २३व) २३ का रह अवश्वा (८) का (१८) के अपनेत की से २२वें आणि, अंप्रतन केंद्रमवान, 1,31, देंग विदया २(१) का २९२८, भे तहन भेषीद्वेत गया २४ भाषा के जिसमार्थ, इन दुम्ही साथ 10 ातरसम्पति स्वतः स्वतः प्रति प्रवतः कृतुः अभ्य व्युक्तुः । एस साम्य एस स्वतः स्वतः स्वतः स्वतः स्वतः स्वतः स्वतः तः त्रिवाः केन्द्रं प्रात्मभयः अग्रेकः त्रेण्याः तः त्रुक्तुं क्विंशिवः, कर्म्यद्वे स्वयः द्व्यातः स्वतः प्रदेश की प्रतियः - त्रेष्टेन करे ।उनने भे एक त्रिवे प्रवतियेत् हिन्दं जातितः त्रीप्रत्मन्तं व्युति एत्यमिथि अभ्युक्तं अभ्युत्तः, वेन्द्रीय उत्पत्न धुत्वयः श्रेष्यपत्रः जी श्रांष्याम्य व्यव्धनस्वरूपा की प्रतियत्न क्वीं वदन्त्र प्रतिवेधे की बात् अभ्युत्तः के गरी की संगय में प्रकार नगती के थे । प

The appendic part sub-assignment p(x, p). The appendic part sub-assignment p(x, p) and p(x) of the system 86 the Zeronev for 160 , which the filled of For 20 for a described and/or $P(x) \in Y(X)$ is P(x) of the Zeronev fact P(x), p(x), p(x) and that the upper particle by the cover describe of P(x) is P(x) and P(x) by P(x). Consistence, that the upper particle by the cover describe of P(x) is a cover described of P(x) and that the upper particle by the cover describe of P(x) and the cover P(x) and P(x) is the probability of P(x) and that the upper particle by the cover describe of P(x) and P(x) and P(x) is the probability of P(x) and the cover P(x) is the probability of P(x) and P(x) is the probability of P(x) i

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देशकेक उत्तर शुक्त के राजाल के 35 के भाग किए का भूजान में ग्रीसन भाषित है।

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संस्केट जगा की सामगढ़े अलक मारें। iii

ेनीट आ सिंगना हो के निगम एके अन्तेन देव साम i∷i[

वशन बहु की इस प्राय के प्रायद्वन प्रोप्तरेंच (हुन ४) आदेलेंदल (1014 के भारते के पूर्व लेल्से अमेलिव)

(a) Appendent of the second state of the general process (1014 the rest in [2014 the second process of the second state of $\begin{matrix} \Gamma_{\rm DC} \propto \\ 10 & \sim \end{matrix}$

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धानन्द्र राजनात को कानगणमा आवद्या। iC]

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्रिया साम भी भी समय के भारते हैं। सहां स्वयंत्रा के से राज्य का जिसा काइसरों से अहत, पुत्र के संवयंत्रा तो वीरान का जिसा सैन्ध जारवाने का पित किसी कि दिस के दूस से दुसर रेज गयह पार्ट्समा के दौरक, या किसी धोबर न्यू है का अध्यक्ष से जान के सिक्सरका के दिया। किसे अवस्त्री के दूसरे के राज्य रहा सामल के दूसका के सुरासन w - 1 12

(a) Case of any inclusion seconds, where the free test in stars with free tar. Sectors the area in tests that we can be the test where the second second

स्ति । स्त आहंध कियों। अन्त्र भार तह परी जिल्लेन कर एहे भार का प्रतिसंग्री से प्रदृत्त कार्य आहे. कि भ्या स्ट्र भेकरीय कराय पुरुष्ठ सं कुछ वीकरत के साम है ते जा संस्तर के सहा कियों नक्ष्य से अहा को लिसने की गयी थे।

in once to repair of calls of some on solution expected to any department of territory detaile ladin of our codes to a solution and the factor solution of the genes which are prepared to any contray or formerly outside lines.

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- 341 S. 2005 A set of Astronomy and the particular formula and and an an approximation and approximation of the set of
- The effective approach is the second of the second of the second P".
- (4) सुरुवाधण अग्रेटन के साथ जोरूसंगीरिट हिंदीरेत धुरान का इस्तावर्ट की नावरे साहत । बाहे सेन मान्या एक दाव करने पा स्वर्थ क्या हा तो प्रमान आगर्य के साहत किया जाए त्या काए त्या मांदे दिन्दन प्रमान के बाह दयदे में जात, को सो प में 2000 रेज पुंतरान किया जाए प्रमान स्वर्थ के स्वर्थ में जात को सो प में 2000 रेज पुंतरान किया जाए किया के स्वर्थ के साहत के सिंह के कार्य के स्वर्थ के स्वर्थ के साहत की पित 2007 के कार्य के नाम के साहत किया के साहत के सिंह किया किया के साह के कार्य के स्वर्थ के साहत की साहत 2007 के साहत किया के साहत के साहत के सिंह के कार्य के 1600 के साहत के साहत की साहत की कार्य के साहत के साहत के साहत के साह के साहत के साहत की साहत की 1600 के साहत की साहत की साहत के क्या के साहत की साहत की साहत की साहत के कि के साहत के साहत के साहत के साहत के के की साहत की साहत के साहत की साहत की साहत की साहत के क्या के साहत के साहत के साहत के साहत के साहत के साहत की साहत की साहत की साहत की साहत की साहत के की साहत के साहत के साहत के साहत के साहत के साहत की साहत के साहत की साहत के की साहत की साहत की साहत की साहत के साहत की साहत के की साहत की की का साहत की की साहत की क का साहत की सा
- The set of the spectral set of the state of the spectral set of the spectral set of the spectral spectra, predict the spectral set of the spectral set of the spectral spectra spectra set of the spectral set of the spectral spectra spectr 1111
- ುತ್ತಿ ನಿಯ್ದಿಸಿಕ್ಕೆ ಮಾಡುವಿದ್ದ ಸ್ವಾಮ್ ನಿರಿಧಿವರ್ಷ ೧೫ ಎಂದು ಸಿದ್ದಿಸ್ಪರಿಗಳು ನಿರ್ದಾರಣ ವ್ಯವೀತಿಗಳಲ್ಲಿ ಸೇವಿಸಿ ಎಂದು ತಿಂದಿ ಎಂದು ಸಂಭಾಸಿ ಕೇವಿ ಕೊಡಿ ಕೊಡಿ ಸಂಗಾರ ಮತ್ತು ತಾಲಾ ವಿಗಿದ್ದ ನಿರ್ದೇಶಕ್ಕೆ ನಿರ್ದೇಶಕ್ಕೆ ಸಂಗಾರ ಗಡು ವಿರಾಧ ಗಡಿಸಿ ಮಾಡುವರಿಗಳು ಮು ಎಂದು ವಿಧಾನ ಸೇವಿ ಗ್ರಾಂಕಿಯನ್ನು ಎಂದು ವಿದೇಶಕ್ಕೆ ಎಂದು ಕ್ರಾಂಕ್ರೆ ವಿದ್ಯಾರ್ಥಿಕ್ಕೆ ಸಾರ್ವಾಗಿತ್ತು ಮಾಡುವರೆ ಗೋ ಸಾರ್ವಾರಿಕೇರ್ ಮಾಡುವಿಂದು ಸೇವಿ ಮತ್ತು ಸಂಗಾರ ಮತ್ತು ವಿದೇಶಕ್ಕೆ ಮತ್ತು ಸಿದ್ದಿನ ಮಾಡುವರಿಗೆ ಮುಂದಿಕುವ ಮಾಡುವರೆ ಗೋ ಸಾರ್ವಾರಿಕೆ ಕಾರ್ಯಾಂಗಿ ಮಾಡು ವಿಧಾನದ ಸ್ವಾಮ್ ಗ್ರಾಂಕ್ರೆ ಸಂಗಾರ ಮತ್ತು ಮತ್ತು ಮತ್ತು ಸಿದ್ದಿನ ಮಾಡುವುದು ಮುಂದು ಗಾಡು ಮುಂದಿಕೆ ಕಾರ್ಯಾಂಗಿ ಮಾಡುವರೆ ಕಾರ್ಯಾಂಗಿ ιΞι
- (F) मोला भूसर, फेल्टीज कागर, वाल, एक सनजन, जाली प्रान्त के लिए जालांद सिंहित सिंचल करी, 1955 से देखित एक उन्हें सन्दिय, जायरहे की सर्वमांगेल करने यह जेवनों सी झेंद मां व्यक्त कारणेंगे, किस मन्द्र है। है (i) a the isotrophy formed to the latter covering cover and when why cover a back some biological the coverence, forezonand states. Application for balance backs, set to the 1990.
- 101 प्रसन्न अपेकी र प्रांतिक है को सांग्रित है 'छिन सरको के भवारता राजन्मक, 'स्वराहर उति जीवला आ भावते के 'प्रि सारितीयों 'देशारीय स्वसाइत www.cher.gov.m.t/ देशा सकते हैं । 7 For may defore a locatified and for at gravitizing televistics of the temp of spipal to the trainer transitioners theory can append to wave when a fire to the trainer before were the trainer.

:Drder-In-Appeal:

The preservation appeal has been field by M/s. Gej Alroys Polind Piol No.506-310 C000,Remember Taluka Chetila, Disti Surendranager (Leterheiter 16 be referred as "the Appeliant") against Onter-in-Original Net 65/Demand/2018 17 dated 20.05.2017 (horomafter to be referred as the "implighed order") passed by Assistant Commissional Central Excise, DMalon Surandranager (horomatter to be referred as the Polyudicating authority").

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2. Recity stated the facts of the case are that the Appelant are registered menufacturer manufacturing various excisable goods to ling under First Schedule to the Central Excise Tariff Act,1365 and are availing the bet effliof Central Creat of duty pall on inputs/capital goods are that of service featies well. On onling upon to humist the data ted information reparding availment and utilisation of Central Credit of service tax paid on putware. STA of goods, the Appeliant provided the defails of credit of Service. Tax availed on outward transport service for delivery of the goods to freinbuyers.

2.1. On schuliny of these details provided by the Appellant 't was noticed that the Appellant have evaluationed that says a call or effect of Sary'de callon respect of inwarp as well as for outward transportation of the goods for the period from 2012 2010 to 2016 17.As credit fraoutward transportation beyond the place of removal a roll evaluable to the Appellant a Show Cause notice dated 19.01.2017, demanding the service tax of Rs.40,18,094/ uncor Schlich 14 or Canvel Groot Rules 2004 parameters be reprind as CCB,2004) along with therest under Rule 14 at dipenalty under Section 15 of CCR,2004 was issued to the Appellant. The acquiricating a thority parameter to above damand along with therest under Rule 14 at dipenalty under Section 15 of CCR,2004 was issued to the Appellant. The acquiricating a thority parameter to above damand along with therest and penalty sectioning a thority parameter to above damand along with the acquiricating a thority parameter to above damand along with the acquiricating a thority parameter to the above damand along with the therest and penalty section for Storest Notice dated 19.01.2017.

3. Agg faved by the Impugned order the Appeliant have filed the present appeal. I find that the impugned order is nated 29.00.0017 and the Appeliant have high the Appeal on 20.08 2017 which is 17 days beyond the presented time high as presented under Section 85 of Floringe ApJ, 1964. The Appellant vide them effect (ster) 18.06 2017 have requested for condenation of 69.89 of 17 days which depunded due to nonavailability of their authorized person who looks after the "tegation work rotating to Corera Excise and Gervice Tex.

4. The personal heaving in the matter was fixed on 32.02.208 and on 27.02.2018 but to that the Appaliant not than Authorish treatestericative appeared (a) Learng. The Appaliant vide their letter called 26.02.2018 requestors to extend the data of personal heaving up to the moren of Mar 2018 Accordingly enalther date of describilities up granted on 18.03.2018.

4.4. The Appellant vide their latter dated 12.03.2018 informed that as they have already submitted the facts of the case and grounds of separation aspeal memorandum.

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Pase 41.114

and that they do not want to add anything further hence they do not want any personal addring in the station and the same may be devided on the facts and ments of the pase.

4.2. As the request for condonation of dolay scenis per une ! conduce the delay of 17 days as per powers restacil (pointine vide Section 85(3) of Finance Act/984. Hence there is no inortimate delay in filing the wapeat and the same has to be considered as filed in time.

4.3. Faving concorred the delay it proceed to decide the case or mettls. I have narefully gone through the Shew Cause Nation dated 19.01.2017, impugned order, grounds of appeal along with case laws as submitted by the Appeliant.

4.4. I observe that the Assessee have filed this appeal on the following groundst-

Labor the universitional Bargar Experie Could Characteria compare of service text from the period 2011-12 to 2016-12 Intelling 0526,16, 96 /- o Scient even preciding the pollowith colors the versity tax has been radiabated. Its igures of discrete of each relax are nothing but detects provided by the Appa lant. also et la Geol as Fahih (W.

2. that the initializating all entry totally even colors the fact that the and) for the second 2011 is to 2005/16 has already been conducted and os revenue (procedure) paramenta centry the And Theam (180) for the year 001-40. to 2013-16 attached herewith as Table t(D).

3. the the Adjudicating authority at para 2015" the GIO rick that the Appellant have not submitted any upples of involted Centract, LR, enany other by dense, by which it can be exernined and established that the diestances were on FCR basis, in this repaid, this to submit that once the audit left the period 2001. 12 in 2015 16 liss all only Letin conducted and nothly globlectionable regarding availment and utilization of General Chait on patients (CTA has identialized by the And the many non-evence (procedural para was taken by the effort over 2010) in there is no further need to submittery documentary evidence regarding the same.

However, to ship while, and claim, that deprayed were made on FUR basis we be ewith schurt sample copies of invokes in which is dealty mentioned that sak is on tOR Lasivake copies of LR.'s St.Ltnitted as EOHIST (C).

Adjustationing authority vide Para No. 27 and 28 of the salt (20 report shall Circular No. 97/8/2007 ET cated 23.08.2007 address the issues in Service Tax Including those relating to evaluant and utilization of Cerwat Credit, Para 8 Clause (c) deals with the frace Up to what sloge a transfacturery consignor can take unafit on the service tax paid on goods transport by road? Commenting on the said issue, Beard has dia Ilied three its issue has been exemined in great datal. by the CESTAT in the rate of Mys Colored Amoria Comonis Ltd. V. CCE, Editional Weth (st Get 1.27 a) in a (f). Similarly, reflections of judgettee, in the case of Mas. ultranes - Cellemanthilly, CCL, Bissinger - 8007 TO 1429 193747 ABM, 2-355 made by hears in the stall-connect. Class with is and yows in LCD: the aforesaid judgement explain the score of relevant provisions theoly, correctly and inaccordance with the legal provisions in conclusion, a forming during consigner. remarks creation the version expendic montaxial heragion of goods op 10 d.C. pace of removal and set bey set hat for bot find that Stand in a XXX clarifystop, would be be found that we far as some of outware charageriation is conterned the other vace other logitisers relicity Sept. the photon frequest. turned also find vide parameters 1 that for a manufacturer / consigner, the J. H.S. d.

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Раке 5 🗠 3 А.

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e High ity was sheed to be used as paid on the LiArspo tabled out no composition extigable graph works depend on the plane of removal to participation given up for settion 4 of the General Locke A-1, 1954 algebraid of the Convat C rich Rules, 2004 by virtue of role (90) of 0.0 volt Ca-di Roles, 2007, a situation has been aforessed where the man facturer/ variety or they chim that live address take -styre at the destination point because in terms of this safe contract/leased be $1, \tilde{g}_1^+$ the avmership of goods and the respecty is work-and, he property is workremained with the select of the goans of their way of the games in americants condition to the purchaser at his dual were |b| the value hole the basis fibres from darsage to the goods during transition destination; and (iii) lice the got obsiges were an integral part of the price of the goards. All substrain All ther by lained that it is clarified under the calificara that <u>the auth speek the oppibliof the service pro-</u> pold on the propagatobles with a sych place at sale would be admissible in it may In established by the choicent of such crudit first the sale ground ingrister of grogerty in panels for terms of the definition as atches soution 2 of the Central Daries Arr. 1914 py also in terms of the providers and to the Solo of Greek Art. 2530) accurred at the said place? In other find sites COU Serie Mar 633, that And let $K_{\rm e}=3.00/127/9014$ water (2010) 2017 is for determination of piece of removatiand further dynifer some of the prints.

In difficulture say and saturated worlding both the orditors it can track-out at both incluing a start of your Wone that track of the stavic fact call on the transmeterian option of sub-world by activisities only thing to establish by the appallant is the transformation of the block of the solution of a transstart term removed. Appellant has already group alread thet we are submitting tenearch comments to prove the same.

Fortilize Circuiza i careo 30.10.0014 et gara not 5 salo es undere

If may be noted that there are any well faid rokes meaning. For time when property in goods is to estimate from the super- or the sole of that of Groets Arm, 1990 which has been referred at paragraph 12 of the Associated by pa-Case [5, pra] regreduced by owneds are of references.

222. Black on cars to a weight die field of het passed date in the feature? when this the completing procession of the grade to the inspect more mean data The property of the grants pass prior the veletito the tower, is a set (ne for two yore or domen by the oppoint of its 4 of the period of the buyer of object by the Venerous da câm norsectivo a us secessory in rejectio certala possibulas or pas Vale of Comb. Act, 1949, section 1976 the wire of Conde Act permittee multipliere (Pere $ar{b}$ is contrast for the one of membrane user-tuned grows the property of them is head/weed in the lower of such same as the number of the graphed intend 5 in by transferred, interaction of northes is to be overclassed entry reference to the borne of his northing, the couldn't of the mercer of the chromotomes system over thesis μ different mentum append ; the order continued in Applique 22.15.25 get providents for an entropy μ_{0} with the original symplectic properties of μ_{0} the same symplectic the property while gravities to pass to phy organ. Nethers 27 projectes that where there in a numbran fire rate of prospertitions, or putting goods by accordance, and it quark of 2011 deverythan can be a nearestable store are paramatizingly space account for the constant, either by the setter with the covert of the buyer or by the brack with the assent of the refer, the property is the growt thereways passes to the August State over they be expressed to implement may be aver grage before it also the tappropriates a reade tables doe (1) of territy 2) former provides that where, in matching 0 is contain, the reflectivity of eigens ${m n}_{i}$ the Layer of Wall carries to take trakes (Peterlar removed by the hope in real) for the pareness of baromilation to the Eujery and does not reserve the date of

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diama) he a decord a new manellin all spontational the goals to the matum?

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From the above only thing to establish is that there should be an intention either of the buyer or soler that the delivery of the guarts should be taken place at door stop of the tuyer and also there is assent or entire of the jointy for the same. Further such assent may be expressed or explice and may be given other before on after the appropriador is made.

In the prevent case take is on COB raws with it ran very axil be seen from the invoke submitted herewith that there is an interation of the buyer and verbal assent too that delivery of goods should be taken place of the door stop of the buyer. Purifier Long Receipt is also submitted herewich to prove that delivery has actual with the place at the door stop of the buyer.

(a) Further of loss been to not by the Acputication sufficiently that for taking the credit good son of both the laws by Central Larise Lew and Sale of Couck Act should be satisfied simulaneously.

In this report Append, I want to say that from the above submission to can be seen that the Appendic Flow, but slice all the constitions should describly and treatment way web getal ower

S. For het Adjustating wethority reformal the case law of Homble High Court of Calinita, CC: Solkartany W/S very nosited and 2014] Shi Si UK 25 (Cal) and Doubli then the case of squarely approaches. The present case.

In this regard in Erfor state that the solid case law has receively been distinguisted by the Henfline High Church Gujarat in the class of Commissioner of Control Exclass & Service Two Smart V/s United Phosphorus at Judgertud at 2015(46). S.T. C. 752 [Tri Aire.] and form, asymptot.

21. We must have seen for our control y control is the expression form the place of responding counting in the entire out of the definition with work for to the place of responding each is inclusive part of the opfinition. Counsel for the assesses substance that when a manufacturer transports his printed products from the factory without chemosice to any other place, such as godenic matchede on factory when a manufacturer transport, but service is covered in the sequencies for work to make be addressed responded, such service is covered in the sequencies form on a model be addressed responded, such service is covered in the sequencies form and transportation of the place of responding the covered place then for any first model be the place of responding to be covered to the covid on one of the cases of the spatial of the covered sold form the place of the covered of the cases of the spatial of the covered sold form the covered of the cases of the spatial of the covered of the covered of the covered of the cases of the cases of the spatial of the covered of the covered of the cases of the spatial of the cases of the covered of the covered of the cases of the cases. As we worked to the covered of the covered of the cases of the cases.

22. So that as a may use are of the collines that the outward transport service and by the manufactures for transportations of their educate from the poster of reasonal on to the providence of the particulated a convolution for definition of furnit work of providence of the clinic decays decking with a 100 definition of

23. We answer the question accordingly in Journal of the assessed and agains the Revenue 7

7. a support of our address on we ady upped inefficient ng jaeg nems.

- 2006 (101)9 T.R. AM [freeArmid] (2.1 Abuveleosit 9/s Line Line is a system: Central Cracillot Service Fax +0.0 = and freight.
- [9] 2010(250) G.L.7. 557 (T1 A2md)-Kendo Febrics PALINEVALCE.
- 9 2010 (1715) 7.8, 276 (Tr. Armsby/Daman Poylet, V/s CCL/VPF).

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(# 2010;250) E.L.T. 273 (Tri-Ahme)-Maintains Actions were the "A V/s SCE.

5. The case at hand is to decide whetlier the Cenvet cradit system on the putward Goods: Transport Agointy sorvice beyond the place of removal by the Aspellant is available to them or otherwise and the Interset along with benal action as proposed (lyter Bire 16(2) of GCR 2004 road with Section 114C of Central Excise Act 1944, si sustainable in the eye of law or otherwise.

5.1. It observe that the appellant in their written submission argued that the Argudicating authority at data 20 of the impagned order held that the Appellant have not submitted any explosion involve, Contract 1.9, or any other externed by which if earline examined and established that the observates were on FOR basis. The Apaellant his their submitted that once the audit for the active 2011-12 to 2010-16 (has aready been consistent and nothing objectionable regarding availment and utilisation of Convet Cledit on outward CTA has been taken by the Audit feam and he revenue /procedural paral was taken by the Audit team hence there is no further need to submit any counterlaw evidence regarding III element.

5.2. The Appellant further submitted that the plearances were move on FOR basis and writtency submit sample copies of invokes in which it is clearly mentioned that sale is on FOR basis also copies of L.R. is submitted as EXHIBITIIC', Bull I find that the Appellant have not submitted any casies of invokes, LR of any other evacential proof by which if on the extentioned that the goarts supplied to their buyers are on Free on Read (TCR) basis.

5.3. The contention of the Appellant that once Audit has been conducted for the period from 2010-12 to 2019-16 there is no further node to subminisity documentary evidence regarding the seme is baseless and will out the backing of any egal force. The Uppartment is duty bound to carry out as many prolompity, provee es it could be eafled carry. The Covertainer the venue. The Appellant cannot none the submission/production of required documents during scretting/inversegabory at the case.

6. Fire that the crax of the issue is to examine whether the ordeward transportation of goods fall with n the definition of 'input' service' as defined by Rule 20 of CCR,2004 and the first, service law predit of such outward GTA service is available to the Appellant or otherwise.

6.1. The relevant partian of the amended definition of their Serarch star Ap42011 is as (allows:

оў) Паребнанка Ганстыа ученных.

. (Unset has provide of fractile solution for value on the conduction ω

(i) used by a manufacture characterized to the barrently of the rest to reacter in the state of the transformation of transformation of

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Fage 6 nf 14

and induces services (set is notified to streamledge), who open a marker of a factory, markless of providen of earlier service on earlighter marker or the lattery at previous admittations of service according, and the reserved, strengt optic (in files of revious) predictions of service, according, and the formation of the files of revious) predictions of review, and a networking, and and go and the marker of the previous excitation. Open services, and a networking, and a network of earlier of the testing of the services, and a networking of the marker of earlier of and the services end of the previous of the services of the services.

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(A) Specifically sub-causes (p), (an, ball, (and), (and), (and)) and basis <math>(a, b) is (b, b), (a, b), (a,

(ii) succeives in sub-classes (3), (a), (co. cost (cost) of classes 1105) or section of all the Flasher (co), is no (or self-sepression of many variable except when used (or preparation of reacher sections for which the cost is on many variable is characterized cost. In reacher sections for which the cost is on many variable is characterized cost.

(c) such as access or could of a which an induction cannon at being theorem, theorem, theorem, theorem, theorem, theorem, and plants success, counted, and plants success, memory at the distribution of the excession of a theory termination of a theory termination of the excession of the exces

6.2. As periabova definition of input service it is used and utilised for providing an output service by a provider of taxable service and in the pase of a manufacturer to a 1996 by a manufacturer whell an checkly or indirectly in or in relation to the manufacture of flots products and also used in the clearable of time produces up to the place of factored, the invariant transportation is finput service for the appellant through which naw material/nauto/acture paid or invarial transportation is finput service from the clearable of transport to the appellant through which naw material/nauto/clearable paid or invarial transportation is finput service from the restorement and the Credit of service flox paid or invarial transportation is available to the Appellant. In case the finished guide are cleared from the next of the Appellant match or (utward transporties on up to the depote which is the blace of removal is available to the Appellant.

6.3. In the case ! observe that as places more than one the Appellant have stated that they are clearing the goods on FCR basis and the cost of consportation up to the place of removal is included in the value of the goods. In this aspect, that that this contention of the Appellant is without any coopurtentary evidence and force of ew. Firsdy the Appellant could not provide copy of any agreement through which it can be aspectation dranges up to the place of delivery. Also the Appellant court not provide the cooper the could of such involves which belies goods are inclusive of the transportation of such involves which belies goods are inclusive the cooper of such involves which belies goods are inclusive.

6.4. In this context the form 'place of removal' alterns who significance in decking the eligibility of culward transportation service iss 'input service'. The term 'place of removal' was on ally non-contract under CCR 2004 but (no term falace of removal' bas been inserted vide Notification No.21/2014 CE (NT) dated 11.07.2014 under Rule 2(ga) of CCR 2004.However in view of Rule2(t) of CCR 2004.the said room defined

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under Sortion 4(3) (c) of Control Excise Oct 1944 is to be considered for examining the issue at hand.

6.5. "Place of removal' is the plebe of practices from where the exceptible goods, after their decrance from the place of production, are dealed on sale and the transfer of property in goods is transferred from adoption to the buyer. Thus, 'place of removal', in a given case becomes a bruck determinative factor for the pulpose of valuation. In the present contrast, if it is reund that the Appelant are their buyer in their contrast itself has gareed to supply the goods at the point of delively and the transportation charges are inclusive in the value of goods and the serie is before in the lowers at the point of delively and the Invoices there is the inferted that the goods are the serie is before in the lowers at the point of delively and the inferted to be the the lowers at the point of delively and the lowers at the inferted that the goods are the serie is before in the lowers.

6.5. On the other hand, it Appollant do not have any writen agreement are the prices of the quode are not inclusive of the transportation dranges then the provide transportation senate cannot be considered as impait service unliked in or in reletion to the manufacture of the goods and the Cenvat credit availed on the strength of these chegoments is not evaluable to the appellant. Concretity speaking all the sales are made at the factory gate. Some bayers amongs for the bansportation of the goods as well as for the transportation and transportations insurance, in factor equipations called to the expension of the appellant descence require the colors the freight charges and insurance charges' from the buyers. Again, in the cartex of the present case, what is to be determined is as to whether the 'place of removal' was the factory gate of the Appellant or blues the present case, what is to be determined is as to whether the 'place of removal' was the factory gate of the Appellant or blues the premises of the purchaser at the time of the sectory of these goods.

6.7. If uther find that Gircular Ko.5/39(17/2014-CX dated 20.000/014 has very apty defined. the place of removal which is cetamental in deciding the foutward transportation as 'input service' or cherwise.

The form for the $M \ge 2.4903$. . . It is therefore, there there for a manufacturation operation is a structure of the structure of the distribution of the structure of the st

1) The operative part of the traffic filled to have the distribution give star or direction and one under traditions sectored y state that the place where such takes place in the place of reasonal. The place where we have taken place is not place where the transfer to preparts of gravita takes place from the set at the taken place is not place where the transfer to preparts of gravita takes place from the set at the taken place is not be detined as per the provisions of the Sale of the odd. Art, 1950 as being years

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^{2:} The second especialized is no is regarding a container of place of terrover. In this regard there are two ensures of the linear instantly 270 container 550 (and be 2007) (and area were \$5000) at 2500 (2007) (but clears are provided by the container of the second container of places of the second container of places.

⁽i) <u>Considential Deballing</u>¹ <u>Theory</u> is seried to constrain in each once of recorded efficiencial constraints. Constraints for point of the lot on the site of the transformation and the first of approximation of the set of <u>An example in equivalence of the set</u>. The first of the gravitation in the lot of the lot of the set of the set is the set of the first of the set. <u>A</u> The first of the gravitation of the gravitation of the set of the set of the the base of the set of the set.

(1) The tribunation pass of severing) Spins 1.51 ValConscission and Council Facine , New DOL: [2006 (147) EUC 131 (To Eval), "This proceeds we reliable to the Unith's Suprement from the set of the Model Decouple 1 and a set of the Unit Decouple 1 and a set of t

(1) Instance, nave ranne to notice of the Brend, where on the back of the entire of the manufacture regarding freight charges or who have the tilth of itse into the place of wroewill was decided with the essence of the class charges at who have the tilth of itse into the place of wroewill was decided with the essence of the class charges at who have the tilth of itse into the state of the class of the place of the state of the tilth of itse into the state of the class of the class of the class of the legal position on the state of the state of the class of the legal position on the state of the state of the class of the legal position on the state.

5: If may be usual suct there are way well using desiregating the date when property in poors is introdomat form the larger to the other to the Solary. Denote Arther Well wheth the hear reference at emigraph. 17 of the Ansolated Strips Coording algorithmic Solary. Sciences of reflected -

37. We may an in consider the data of the presence care in St. Stal wat when she the transfer of $\,$ present of star grade to the piper grade of which did the property leader grade from the sector of The bayes. If it is the factory general characterizery duragination of a single prime of the bayes as allower. he besic manyelf in this cause what it is a causing oper gradie cancels providents of the Note of Colors was 1935. Seense 16 of the Sale of Social det provider that a here done a constrain the Secole of specific or constructional graphs the property θ , the μ b -track β is set to the degree μ -track or the possible (p, d_{1}) constant interal 4 to be transformed, interation of the environment of the second system and the best anna a' dhe sannan dhe sanna . Che finnne an bhe nà aiteanne Shiranne. Chèise e Bhairea a de data spontamente e males portamentes barrero de la contra portaneo for a contantes des conservos. $_{\rm c}$ defined with the stand of the mean of the definition is to place to the explore 20 from 20provale distanture dura in a contract the district of university and by place growths during the aut zensk zellen dan izelen and in e deline der state an ansenditionalle spansamenstar die servaar. using hydroxidler with the arrests of the basis with this easier in the bin arrests of the sector recognizion, in the growt the depend poster to the unper-Sech sector map by entrusted or related and only be dependent. ution by one or after the separately in an in the tablear of the day to prove a power in the note this processes of the contenet. The collectivities the possibility die experience is contened or when lation confeder scale the two means or a colleger and prepare of generalization to the big of total and scale reserve the right of discussi, he is decrease to here presentitized in generationed the people to the · :• • • • •

A) If its relation that for plane of renow interior is assessing of the Assessmed in Peru of provisions of Cerumi-Excise Act, 1944 med with the vision of the rule of Court Act, 1940. Payment of Intergent, rule some of two politicity gets of Wilson. Optimized of installation with the vision and the relevant cursiderations of exactly in the place of two politicity of the place of which the relation of the place of two politicity of the place of two politicity of the place of two politicity of the place of the rule of the place of two politicity of the place of two politicity of the place of two politicity of the place of two places of the place of the place of two politicity of the place of two places of the places of the places of the place of two places of the places of two places of two places of the places of two places of the places of two places of the places of two places of

6.6. On tareful reading of shows Groutar following points emerged.

- The operative part of the instructions in both the Board disculars namely 37H Order No 55/1/2003 at 3-3-2003 and Circular No 97/8/2007 dt 22.6.2007 give similar directions. They commonly state that the place where sale takes place is the place of removal. The place where sale has takes place is the place where the transfer in property of goods takes place from the selection to suyer. This can be coefficients as per the provisional of the Sale of Goods /w), 1920.
- 2. In such cases, the credit of the service tax paid on the transportation up to such clace of sale would be suchasible if them to established by the parternal of such credit that the sale and the transfer of property in goods (in terms of the cellinition as the errors) of the Central Excise Act, 1944 as else in terms of the provisions tinger the Sale of Goods Act, 1930) occurred at the sale disce."
- Thus, it would be easent all hlead hicksel of removal of exclass ble goode to betermine the point of "sale". As this will depend on the terms (or conditions of contract) of the sale.

6.9. Keeping shows egal aspect in mint that the oriward transportation service can be defined as input service and credit can be availed only up to the place of removal of the genesis that is factory gate, in the present case and net beyond via place of removal As per Para 8.2 of Board Circular Dated 23.08 2007 it has based very clearly set out that (it erganutacturer or consignor can take crede of outward transportation service up or the



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place of derivery and retain ownership of the goods fill the point of sale if such provision. exists in the readin/ourthasta agreement and involces have been preasied accordingly.

(iii) that the Appollant have relied upon case law of CCE Althreeavad V& Fire. 7 Car Bin Systems in which credit of curve, or hateportation was allowed to fan assessed. Det 1 (ind Biat the racts and prountviances of the present case are different four the case relied upon by the Appelloni. In the case under reference the appear was field by If e Revenue egainst the decision of the Commissiones (Aspeals) who has held that credit of Sorvice Iza paid for outward freight for II elexport of goods and alr fitstet earwice. obsides are admissible. In this case there is no transportation of expert gades her is there any Central medit of service tax bald on all tipkets. Hence the case faw relief. upen by the Appel ant is not applicable in this case.

7.1. If find that the Appeliant have also relied upon case law of Kanso, Faar is Avt. (a) Via CCE. the lissue involved in this case is whether the appellants are enlitted to take. credit of Senace Tax baid on outward transportation of their anal product from the fittaary Lamer Bench in case of M/s, ABB Ltd. v, CCE | 2009 (15) S.T.R, 20 (Tribunal-LB) = 2009 (\$2) RLT 665 (CESTAT-LE) has held that betware consocilation of the goass that the clace of removal is input service and the same is covered by works. Wellyly relating to the positiess the this case also the facts and procinistances of the present case are different form the case relief upon by the Appellant. As Convatiened t of outware transportation up to the factory which is place of removal as per Section 4(3). report Control Hyperse Act 1944 is available to the assessor. But in the amount ease the Appellant is seeking Cenva: credit on the patward transpotation which is for the transportation of the goods beyond the place of removal.

7.2. The Appellant have also refind upon race law of Makintan San Ironsnugsion 24. (37 Vs. (X)E. This appeal involved two issues. The first facte was whether the Cenvat predit taken and evalled for outward transportation is admissible or not and the second issue was whether the Central credit or return goods availed by the appolants is recoverable and whether the expectant is table to penalty of not, in this case also like facts and products/ances of the present case are different form the basis rolled upon by the Appendant. As Denvet credit of outware transportation upto the factory gale, which is i place of lemovel as per Section 4(S) (c) of Central Excise Ap., teV1, is available to the assessee. But in the present case the Appeliant is specing Convationaution for outware. transportation which is for the transportation of the goods beyond the place of removal. The Tribunal blowed these appeals on the basis of ABS Him tot 9, CCF, reported as 2008 (19) 8-11R (23 (1000);#-18) = 2009 (12) RLT 655 (CESTAT-Larger Bergh) #tsch has been set aside by Honfole High Coart of Calcular in the case of CCE.Kokata-IV. We. Vest vides line a Ltd.

7.3. The Appellant also relied upon the case law of M/s Doman Phyfab V/s. CCE MAPIET full that issue is solved to this case was whether the appellants are entitled to take credition Service Tax baid on outward transportation of their final products from

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their factory to the Custome 's premises. As we issue shod active by the Larger Banch decision in the case of ABB Limited V. CCE, reported as 2009 (16) S.T.R. 20 (Tribual-UR) = 2008 (02) RLT 686 (CESTAT Larger Bench), has held that onward beneperiation of the goods from the place of removal is input service as the same is covered by words factories relating to Eusinees." But in this base the panel involved was before shownes relating to Eusinees." But in this base the panel involved was before ansembrent vide Notification No. 10v2005-C.E. (N.T.), dated 1-2 2008 authority affective from. 1-4-2008 After an endment vide sold notification the credit of outward transportation beyond the place of removal is notification, the credit of outward transportation beyond the place of removal is not available to the assessed in the tribute ellowed these appeals on the pasts of ABB Limited V. CCE, reported as 2009 (15) S.T.R. 20 (Tribuna-UR) = 2009 (92) RLT 635 (CESTAT-Larger Ranch) when has been set available by hourble (ligh Court of Catalita in the case of CCE.Kolkata IV. Vis Vestivious India Ltd.

7.4. Legtee with the Endings of Adjudicating authority that the Appetant vere required to demonstrate the forms and conditions of contract or agreement of the sale to ecosion, all their doing that the goods were subfilled or FCR basis and the sale and banator of proporty in goods has taken place of other than factory gate and that the calle was according to the agreement/contract reached with the buyers. But despite the opportunity positive to the Appetant during the the Appetant for Appetant during to the agreement/contract reached with the buyers. But despite the opportunity positive to the Appetant for Appetant during to the agreement matched with the sale and the agreement matched with the buyers and content of the Appetant for Appetant during the period documentary concerned by which it could be established that the sale was as per agreement matched with the buyers and pulved transporter on to that case amounts to input service.

8. From the para suprain appears that the Appel®hit (as, want to misleed the adjudicating/oppolate authorities by staling line and again that tao supply of goods is as por the actos contracting sectment and at the series time do not want to produce the courts of U.R.Structices which oan prove that there is an egneement with the payer to supply whomen the goods uplo the promises of the bayer and that the value of such transportation has aready book included in the value of goods to the suppled.

8.1. I find that the Appellant could not furnish the process of agreemen Application, signed with their buyer, asford Adjudicating authority. Also while solaritieng the grounds of papeal and written submission though the Appellant have mentioned that they are submitting the copies of L.R. as Exhibit "C" to substantiate their claim that they have experied the goads on F C R basis, but I do not find any pooles of L.R. (I involve which can prove that the goads on F C R basis, but I do not find any pooles of L.R. (I involve which can prove that the goads on F C R basis, but I do not find any pooles of L.R. (I involve which can prove that the goads of C R basis, but I do not find any pooles of L.R. (I involve which can prove that the goads of C R basis, but I do not find any pooles of L.R. (I involve which can prove that the goads of C R basis, but I do not find any pooles of L.R. (I involve which can prove that the goads of C R basis, but I do not find any pooles of L.R. (I involve which can prove the the cost of dolvery are as per resolution and the poole of the point of the poole.)

6.2. In this Callex, hely upde the case law of Commissionar Of Contral Fortag, Reighting Versus Vasavatialla Cements Ltd. In which the issue portaining to swellment and eligibility of Cartist Credit on (keyword bansportation beyond the place of termoval has been settled. In these Appears the antioe bate, evolved around the interpretation that has to be given to mail service which is defined in Fulle 20) of the Central Credit, Rules, 2004. As all these appears related to a period priod to 1–4–2005 et of the aforeasite Rule was amended w.e.(, 1–4–2006 fire Hon'tic Rule and a period priod to 3–4–2006 et of the aforeasite Rule was amended w.e.(, 1–4–2006 fire Hon'tic Approx Central deal with Service Rule was amended w.e.(, 1–4–2006 fire Hon'tic Approx Central deal with Service Rule and the Rule Rule).

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8.3. Insidential Supreme Court while (fem saing the Appeal filed by the department fur The ported related to prior to the scienciment of Rule 2() of the Cerlvet Creft Rules, 2004 at para 9 of the Sutgment held as under-

Such that beta support from the induced second which it is been statistical by the mismaking sub-sate wat, in 4-2008 and that is a negative of removal its schedule to its (4.1). Eaced (4.2008) standay the allowed Scop Lesion from the proce of removal its schedule to its from the rigos fit opposition from the 2000, with the consects presentation, the Center credit is weak bis only uppoints date of removal strategies as partite amended. Such that the class of removal its weak bis only uppoints date of removal strategies as partite amended. Such that the class of removal its weak bis only uppoints date of removal strategies as partite amended. Such that the class of removal its weak bis to be to be mission from the process of class of class of the class of the second transtice bect of the process of class of the intermediation of the class of the second transtice bect of the process of class of the fit of the fit only opposed the best of the best of the process of the state of the second transfer that the best of the fit of the fit of the fit of the second transfer the second to the second rescale of the state of the second transfer to the second form the spectral constant in the state of the second the second transfer to the second form the spectral constant process of the state of the second process of the second form the spectral constant process of the second transfer to the second transfer to the second in the spectral constant process of the second transfer to the second transfer to the second form the transfer the second process of the second process of the second transfer to the second in the spectral constant of the second process of the second process of the second process of the second process of the second inclusion that her shows a strained by the second process of the second process of the second inclusion that her spectral constant of the second process of the second proces of the seco

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8.4. In the sorve judgment if has been made amply dear that after the amendment dated 1.4 2008, vide Notification No. 10/2004 C.F. (N.T.), dated 1.3-2008, that Genvat credit on outward transportation is available only upto the 'place of removal' which doubt be either factory gate or Depot or Godown. The Cenvat Credit or outward transportation safety and the behave as 'place' under Role 2() of the Cenvat Credit Rules, 2004 accordingly the Cenvat credit tables on the service as inclusion and the service as inclusion and the service action to the term of the center as the service and the service as a service of the service and the service and the service and the service of the service and the service as a service of the service of the service and the service of the service of the service as a service of the ser

B.5. As like Appellant wilfally separessed the facts of wrongful availment and utilisation of Convat Croot I can of the option that the extended period is rightly tryakable in this case. The internet and periody as proposed under Show Cause Notice is a Islaineble upon the Appellant.

9. Keeping in more the foregoing discussion and autimitative primit pronouncements, I am of the view that the Append find by the Appelent is rewold of ments and is unikely to succeed.

10. In view of the above discussion and findings it reject the appart thet by the Appolant and ushold the impliqued order in forth.

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(Practiced & Vasave) Commissioner (Appeals) Commissioner GGT & Control Excise: Kutch Gandhidham

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the Chird Commissioner CST & C.Ex, Alynedubad Zone, Ahmedahad.
the Commissioner CST & C.Ex. Di avadagar.
Assistant Commissioner Central Excise Division Screndranagar.
the Supermendent, Central Passe A.R.-VII, Surencipality.
(6) On Supermendent, Central Passe A.R.-VII, Surencipality.

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