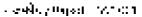


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ा अवेक्सिको के स्थितिक का साम एक एक उपलब्धिको disess of the Appellants & Respondent, : Mrs. Abmed. Overseas, Shap No. 14, Opp., Polled Station, Sukhitzih Chowle, Januarath 362 691

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্তি । পান্য মুখ্য বিশ্বীয় সময়ে কৰা কৰা কৰিছে সময়বিৰ সোক্ষেত্ৰত নি এই পাইছে ই.টুল সাম কৰা প্ৰতিয়ে সংক্ষম হৈ চান পুৰু । বিশ্বীয়া সাম সংক্ৰিয়াৰ সংক্ৰিয়াৰ সংক্ৰিয়াৰ সংক্ৰিয়াৰ সংক্ৰিয়াৰ কৰা হৈছিল।

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प्राप्त क्षितिक सुरक्षीत्र के स्थापित हैं। विकास का 10% पुरुष का का पूर्व के पार प्राप्ति के स्थापित हैं। उस क दे प्राप्ति के सुरक्षित के प्राप्ति के किस के समित हैं।

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ராட்டத்தின் விவர் 19 இருக்கு இரையிரும் நால் கொளியில் இருக்கு கூறிய இருக்கு இருக்கு இருக்கு இருக்கு வரிறோர். (1977) நாலிக்கு அளில் அரு (2015) நான் நேர் இருக்கு இருக்கு இருக்கு இருக்கு இருக்கு இருக்கு இருக்கு இருக்கு இரு

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- । এই একা ১০০, ১৯০০ কে পুৰুত্ত স্থানিক বিশ্ব কোষে আন্তৰ্গতালৈ আন্তৰ্গতালৈ কোনাই কৰি বিশ্ব কৰিছিল। ইন্তৰ্গতালৈ ক একা মান্তৰ্গতালৈ কোনাই কো : 1
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रके का भारत मान्ये का अर्थन का कामार है के पायर उस (exp. 4 (i)) (exp. 4 (year) 24) मार्थ के अब अब अब अब का का का का क्षेत्र के में 17 (a) रेट के देवी (e) के 17 (e) (क्षेत्र के 42) (e) (fine of the offs to take the order of t :"1+

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M/s. Abund Gyarsona, Shop No. 14, Obj. Police Station Stadmath Chook, Junariadh - 962-564 (hereingfer referred to asthe appellant's ras toec present appear against Onler'in Original. No. R/15/3017 dated 15:06:2017 (hereinafter referred to as 1the impugned order") passive by the Assistant Commissioner, Service Tax Division: Bhavnagar (heremalter referred to as 1 he sometiming) are hierity' (

2 The facts of the case are that the appoint filed refund damp of Rs. 2,50 928/4 on 4.4 2917 Under Nothbackin No.44/2012 891 dated 29,06,7012, in respect of service tax paid to various service providers for rendering incode services in relation to expension goods for the central from April, 2015 to June, 2016, SCN No. W18-C1/ST/DIM/17-10/Ref. dated 8.5-2017 was issued in appetium. proposing rejection of infund daily on account of non-submission of legible Export Promotion Copy of Shipping Bills No. 7202336. 8141479 and 6223893: non-submission of Cenificale ខ្យុ កូត្ត សូក្រclause (B) of Clause (b) result with Clause (i) of Condition No. 3 of the raid Notification non-submission of certificate of Chargagati Accountant in respect of few shipping bills in view of Para 3(n) of the said Nebheal bo, inimisubmission of Investo No. 24A issues by Transworld Terminals Pvs. Eld. for Shipping Hill No. 7026286 Heat Stark advice amount differed with suppling out amount for few Shipping bills and that speed and obtained refund of service tax on the basis of Bank advice two or more times. A query letter dated 16 5 2007 was a so issued to appolar; to planfy whether sorece tax. paid by them to service providers has been boundby service $\mathbb{R}^{n_1 + m_2 h_1 + m_1 h_2}$ providers to the Government Exchanger. The ganctioning authority vide impugned order rejected reflect of Rs. 2.50,8200 ion that groupes that some lant has not submitted Invoice No. 24A issued by Ms. Trans World Torreins a Pvi Thou resident of Sank Advice. armount with those mentioned to Shipping Bala and that appellant has not clarified as to whether the service providers to whom they esid service tax actually decomposit service tax into Government



- 5 Poing aggrioved with the impugned order appollant preferred present appeal, interests, on the following grounds
- (i) Regarding Invoice No. 24A appellant submitted that M/s. Transitivate Fernancis Pot Ltd prinvided Cargo Handing Service to M/s. Unique Specitarer Pot. 2dd, who charged service rax from the appearant vida Invoice No. EXP-MUN-770-A dated 3.7.2017; that they have submitted original invoice assued by M/s. Unique Specitarer Pot Ltd and copy of notice issued by M/s. Tans World Technicals Pot. Ltd. as supporting invoice; that they have also submitted topy of each these invoices along with this appeal tremmand in
- iii As regard to mishmatch of Bank Advice arround, to the appellant submitted. In all Their foreign sublomers, negligible polyment in pescemeal and there are the Bank advice arround and Shipping Bill arrount differed; that the aubmissions were made before the samplioning authority along with ledger of their loneign customers but the samptioning authority has elned the fact by rejecting service tax refund of Rs. 46,270% on this account that they received sale procesus as per SciNo. 4 or Noutheatron No. 41/2012/ST dated 26,6,2012, therefore rejection of service tax refund of Rs. 46,270% espectants.
- (iii) In respect of payment of service tox by service provides to the Government Itachequer, appellant automited that they have compled all conditions of Notification No. 41/2012–3T and also submitted tiedger and Bank Statement to prove that they have paid service tax to the service providers are submitted Bank Realization Cerl Sicale combining. The sale proceeds on respect of goods exported were recoived: that contaction of the sanctioning authority is passeless as it is not practical to gather decumentary proof to service tax paid by them to the service providers had acted y been said to the Government or not in each transaction of service existence tax, that there is no such condition in the Notification to provide existence.

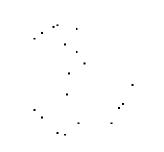
Ign provides (extipaid by service providers to the Government therefore rejection of refund claim is itse in law, that they relied on decision of the Horible Supreme Court in the case of M. Ambalat 8 Depremed as 2010-7101, 111, 30 CHS, to submit that Not inculous which contacts peredicul exemptions and issued for the purpose of encouragement or promotion of certain activities should be interpreted liberally. But they also be on an oracle or of the Horible Supreme Court in the case of the an Topisco Association reported as 2009 (70) RLT 201 (SC) to submit that exemption neutroscon also be independed in its meaning so that the purpose can be achieved for which the Notificulars basissance that in the passor of Balwant Singh reported as 2018 (269) to 1 ad (SC), the Topicus Guerrano Court has hold that while interpreting any provision infeation of law makers is to be keep a mend.

4 Parsonal roating in the tratter was attended to by Shir Chelan. Delinatival Charlettal Appoardant, who reiterated Greens's of Appeal site submitted withen submission to say that hey have directly submitted Bank Restization Certificates certifying that amounts. covered under Shipping Bills have been received by them that they have taken services of Mis. Usuque and original involucible of Mis. Unique already submitted. Mis. Unique pae taken service from was. Trains World and headly histography coay of involed; that there is no doubt that services have been evaded, Inai submission of documentary evidences of their service provider has deposited service fax to the Government Exchanging are no required to be aubinitied as per Notificetion No. 4172812-8 f; that they can't have Inose residences, in lact, and nesce. I required department is to verify as they have paid entire amount or service tax to them that there is no just fiert research to, to grapt unfound to them, their represalmay be asswed in the interest of justice as the same ong tak authorities are giving refund to the appealant but this is a closuring. authority did not give palunc bais lians for a qualities reasons.

FINDINGS:

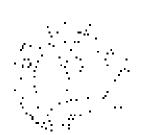
- bave rarefully gone through the facts of the case, imagined order. appeal membrandian and writer has well as god supplied in the decided in the property case is as to whether the impugace order rejecting the relimit of service tax figo under Notification No. 41/2012-8 fill dated 129.06.2012 is correct or otherwise.
- Appallant submitted that they availed Cargo Handling Service. provided by M/s. Unique Speditorer Pvt. add. with charged and polices and Service: Tax from the appellant. The sold service provider had availed the services of Ws. Fans World Terrainals Pvt Tid-Appollant has produced invoice issued by M/s. Unique Spectioner. 16 Lie to litem and a su submitted except it invoice issued by Ma. trans would deminals Pvt. Ltd. Into the hame of their service. provided and both were submitted to the sanctioning authority as well as submitted with this Appela Membrandium II Inc. that Invitige No. 145003 dated 8.5.2010 issued by M/s. Trans World Terminals. Fet, Holl described details such as Experier name. Scribbing 25t No. ... Nature of service, taxable value of service, service tax, etc. It is si general trade practice that experious are receiving services from oneservice provider who may also assit services from other service. providers. I find that details mentioned in invoice are corelated with expunishen of goods, tende relund is admissible to the appearant. Hence, I find that refund claim of 3,4767- is incorrectly rejected by $\exp \frac{\partial f_{ij}}{\partial x_i} = 0 \Leftrightarrow \frac{\partial f_{ij}}{\partial x_i} > 0$ the sanctioning authority on this count
- The expection of refund of Rs. 46,2700 is unlarged until match of Bank solvice amount with Shipping Bott amount and concloud submitted that such in a match is due to payment made by their foreign buyers un piecemesi and on instalment basis. The appealant also submitted that they had submitted their contention before the sanctioning authority out he disparded the submissions.

Paga Na 6 a 8



atating that this receion was not satisfactory. I find that it is not the target of the department that goods were not givenor or short shoped number, use of taxable services for expect of godes. payment of service tax by the appollant to the service providers and exportation of goods are not once dispute. The reasons for his match of amount scaled by the appallant accost godesne and satisfactory. Therefore, refund of service tax paid on the laxable services used for export of godes counts be denied for the accordance states reason. It is excluded position in law that refund of service tax is an inconting granted by the Cent in Government to demote except all goods. Hence, I hold that appellant is crititled for refund of Rs 43.2764.

The squarioning anthonly rejected entre retund at Re 2.50,826/- also on the ground that appellant could not fumish. declaration/other documents beitifying that the service tax paid by the appallant has been deposited to the Government schould accuret which coppliant returni returnal it cannot practice tid satisfier. documentary proof for service tax paid by them to pervice providers. had been be to by the service providers to the Government of polim. each transaction of service law and that there is no sum condition in the Northeaton II find substantial tasks in this contention of the appellant. I find ther Nothicstion No. 45/2012-2T dated 29 05:2012 allows refund of service tax paid by expense in respect of services. archied for export of goods if its selfied legal position that it availment of services for export of goods, payment of service tax to the service providers and expertation in goods are not desputed. refinal of service law filed by appealant under Natification No. 41/2012-ST dated 29.3.2912 cannot be compositive intentional. colect of the logislation is very along to be made expossible to goods. and pot to regord lower along win the books. I find that there is not correction in the sale. Neathcation a read which appollant exporter is: required to produce documentary proof is establish the service fax. paid by thorn to the service providers had been deposited by those stavide providers into the Covernment account. Those werefare



signate movisions under the Pinance Ad, 1994 for recovery of service tex from the person who had charged and collected service text but not deposited the isame to the Government account. Therefore substantial benefit provided by the registation exhibit denied to appellant by the deposition poyend the provision of law. Hence, I find that rejection of related down of Rs, 2,50,8284 is neither correct not legal and proper.

- 9 In view of above, I set og og the impugned croen and allow appeal filed by the appellant
- ९७. अ^{प्र}तरका^र प्रत्य अर्था भी गई अभीत प्रगानेगटास उमरीका तसीके से जिला जाता है।

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ाक्षण्युत्यस्य (१८८८) १७५५मः स्तिष् इतपुरस्य (अपीरस्य)

By <u>Strood Post</u>

, M/s Anmed Overseas, | Shop An 14 God Police Stabun | Sukmath Chowk, | Jugagadh = 382 001 ो, २०७८ च अधिशीय. शॉम स. १४, मृद्धित खेएन के तामने | भूजनाय भीक राज ए_{र म} १६२ - २४

<u>θουγ το:</u>

- 3) The Chief Commissioned GST & Contra Excise Analogobald. Zone: Anneclates for kind of our ation.
- 2) The Commissioner, GST & Central Exceller, Bhavillig a Commissionerate, Shavnagan.
- 3) The Assistant Commissioner 1956 & Central textise Division. Juggadh.



