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कुमार बोहीय, आर्जुन्य (J. शिक्षा), समाग्रह दुवारा गाउँहर है।

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्रमा के देवता करा के रहे । पाँच पाँच पाँचेन संक्षित कोक जा उत्तर का विकास के काल का काल को का उस काल का उसका क के सामक का मुद्रा का मिला में के कि का के मुल्ली करना के उत्तर मुख्या के की मान का मुख्या का का का का का का का

- ৰ্থান কৰুৰ <mark>আৰ্থ্য সমাৰ কৰা সমাৰ কৰাৰে, প্ৰাইশিক ভাৰতী</mark>ৰ তে আৰু সংগ্ৰহ আৰু চুক্ত কৰাৰ কৰিছিল। এইছা ইশিক সংগ্ৰহ জ ১৯ বিচাৰ সংগ্ৰহণ সংগ্ৰহণ নিৰ্মাণ চুক্ত সমাৰ সংগ্ৰহণ কৰিছে আৰু সংগ্ৰহণ কৰিছে।
 - Ng salah. Di dang Perjagas Pendiga Tala Aperipas Talbaga pendiga Sabah 1955 at SCN SALA Dilaga Septim SE 14 a Transpirat 1964 an upaka Marias
- क्षांच्या मुक्तिम १ क्षांच्या १ १८० वर्ष स्थान क्षांच्या १ १८० वर्षाच्या १ ४ तथा वर्ष केला स्थान स्थान स्थान स १ जन केल्युक्तान्तिका स्थानिक १८० वर्ष
 - The major's again in Congress For a 3-february for large, and Thermal of which the Burg 100 (the constitution in a minimum material control of the constitution of the
- करका प्रस्तात है। जो माना का अर्थक में अर्थ किया किया के अर्थक करना करना कर राज्य कर राज्य कर किया कर है। जा क होताकों के प्रतिकार के किया के किया कर प्रकार कार करने अहमाजाता के नाम की को की है। I
 - iones Marchegores Bench di Custonali Occise al Cervici Tadi appelleta Tribunal (CCCTAT) el 3 inflicta. Provinci Policinali del custo del provinci del como del como
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ৰালিকৈ সকলোধিকৰা পা সাধ্য আন 1. হ'ল , ''নিপ্ৰাৰ', 'ইছ' (1 জ. 1997) है, 'ইনাৰো বিজ্ঞান বিজ্ঞান পা সিকাৰ পা সিকাৰ কৰিবলৈ কৰিবলৈ



- पिन्द प्रतिभागत कर भागत का ते प्रतासको है। एवं दिन के अगन देव हैं हमें कोन सकत संगठकों, क्रिक्ट के के अपनुष्ट क भूगद ने बहुन निर्माण कर है। इसे भाग कोन्द्र के अपने के अपने किया काम पुरस्कार करून के कि पैन्द्रीत काम पुष्ट आगों काम भाग की प्रति काम कर होगी है का ती, अगों है हमा माहित थी। अगुक्त काम प्रकृत काम का का का का का का काम पुष्टा काम के के अगत का बार्कियान के अगत का है है है दिन की अगों के अगों के की गए के किया करते होगी। 'n The equation is a complete control of the control o io ne de aposel orion da repri do filipa v
- हार पुरस्त अन्योग का वाहर पर क्षा मा आकार जा किया है है। उनको आप में में साथ में क्षिण उनका कुछ आधिन साथ का की पार प्राप्त के अन्योग, ये कि देखोल भी उनका अपना का उपने के अवतान के आप में की पहें हैं। इन आप के नीन भी साथ परिस्तान में अभिन नहां काम करना कुछ देश ना करना अपने की उपने अध्या का उनका की साथ में का को का करना उन्हें के देखों हैं। इन अन्योग किया का अध्या की इस का का का अध्या की अध्या का की की का की का का की साथ की की का की उपने का को का की की प्राप्त के अध्यक्ष का किया जा करना की देशन की का की का कर की की

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 (a) The state of t provides $C = (X_1 \times a_1)$. The support $C \times a_1$, placed as sufficiently a substitute of a particle provides $C \times B = A \times A$ e angle Maria de Maria, para de la c

 (Ξ) යට පැවැතිවෙන. එම අත හැකිනුවන්නේ නැති කමා වැනිව සිට මෙද ගැනිම සිට අතත්ව මෙදේ පැමැතිව වියේකම් විශ්ය විශ්ය විශ්යව නිම්පතිවේ අති Barkers and the extra and the extra property of the extra and the extra

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COROTHEIN APPEAL ::

M/s. Joly Enterprise, Thangadh-Chobla Road, Navagam Choba, District Superdranagar - 362520 (heremafter referred to as the appoilant) flor present appoal against Groor-In-Choranal No. Fv10/2017 expert 12 05 2017 (heremafter referred to as fifte impugned order) passed by the Assistant Commissioner. Service Tax Division Bhavnagar (heremafter referred to as fifte sanctioning authority).

- The facts of the rayo are trial appellant had filled refund claim of Re-6,86 2187 on 10.3 2017 under Notification No.41/2019 ST dated 29.05 2012, in respect of service tax past in various service providers for rendering taxable services in relation to export of godds for the period from April 2015 to June. 2016. A quary letter dated 46.5.2017 issued to the appellant to panify whether survice tax paid by them to service providers had actually been pare by service providers to the Government Exchesion. The servicining sutherity vide impugned order rejected related of Rs. 0.86 2107 on the grounds that sopplicant failed to submit proper sabstacking reply to the quary reservice as in whother the service providers to whom they paid service tax have deposited service tax into Government account.
- Boing aggriduad with the impugged order lapperant has preferred present. 3. coposit, ioteration on the groupes that they have observed all conditions of \cdot Notification No. 41/2012/5 Indated P9 6 2012 and have also produced broger and pank statement to prove that they have its a service tax to the service providers. and submitted Bank Realization Certificate confirming that the sale proceeds mil respect of gracis: experted were received; that the contaction of the warehoring, authority is baseless as it is not practical to gather documentary proof for service. tax paid by them to service providers which aritie of by the service providers to the Covernment account or not in each the wardlen of service tax. It at the electric such condition in the Noblical or to provide excepts for service tax paid by the garding providers to the Covernment and therefore, releation of refund claim is: had in law, that they relied on a Jackstein of the Huntule Supreme Court in the case of M. Ampsial & Do exploded its 2515-110'L-111-50-0US, to subject that Not figalien, weich readains, peneficial ecorrations and issued for the purpose of organisagement or premotion of ourses activated should be interested should be Note that the



- and they also resed on decision of the Politic Supremo Court in the case of Indian Tobacco Association recorded as 2005 (70) (6.1,701 (6.0) to submit that exemption notification must be interpreted to its meaning so that the outgoes can be somewell for which the Notification has asset; that in the case of Dalward Singh reported as 2010 (262) ht final (600), are included a commo Court has held that while interpreting any provision intention of law makens is to be kept in maximal that while interpreting any provision intention of law makens is to be kept in maximal.
- All Persons histing in the matter was attended to by Shri Chelon Derhango Chartered Accoundant, who remembed Chartered Appeal and aubit item written submission to say that all the conductions of the North collon cave open followed by them, that they have no control on their service providers to task them to deposit service task to the Government apphenent and it requires, the deposit ment is recorded to open aircum their chiral product pold to the Government Exchaquer of accounts the sample tag bulbony has given the another refund for the subsequent period even when they had not submitted such evidences but got of it this case without any just field reasons, appear should be allowed as periods laws pited by them

FINDINGS:

- 5. They carefully good through the tension the coop ship inpugned order, the grounds of appear and written as we as probations as in a decided in the appellant including at the time of personal hearing. The asset to be decided in the present case is as to whether the impugned order objecting the refuset of solvice lexit we under Notificiation Na. 3170012 St. caise. 29 Let 2010 as proper or otherwise. $-\frac{1}{\sqrt{3}} \frac{1}{\sqrt{3}} \frac{1}{\sqrt{3}} \frac{1}{\sqrt{3}}$
- The synotioning bulbonly repeated when of 655,2167 or, the ground that appellant bould not furnish evidences/documents cartifying that the sorvice tax paid by the appollant has actually been deposited to the Government account whereas the appellant has autin 643 that it is not practical to gather obsumentary proof for service tax paid by their to service providers had been paid by the service providers to the Government or not in each transaction of service tax and that there is no such condition in the highlightsion. I find substantial force in the conforming of the appellacing the distribution of service appellacing the first standard No. 41/2012 ST dated 29.06.2012 allows refund of service cay paid by the expertors in respect of the specifical availability asserted that it evaluated on

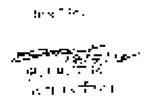




services for export of goods are not disputed, refund of sorvice tax to the service provicers and exportation of goods are not disputed, refund of sorvice box floor by the appealant under Mol/findition No. 41/2012-ST dated 28 S.2012 cannot be denied. The intentional object of the egistation is very dispute promote exportation of goods and not export taxes along with the goods. I find that there is no room tion in the said Notification under which appealant exporter is required to provide documentary point in establishing appealant exporter is required to provide had been deposited by those service provides into the Government account. There were are separate provisions under the Finance Act. 1994 for recovery of service tax from the person who had charged and celloded service tax but not depose at the same to the Government account. Therefore substantial sensitif provided by the liquislation cannot be denied to appeal at by the department boyond the provision of law as has been done by the sanctioning authority in this case. Hence, it find that rejection of refund claim is not correct, logal and proper at all and the sanctioning authority may acted appeals rule of law.

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- 7. In view of above, I set aside the impugned order are allow above filed by the appellant with consequential relief.
- करा । अमेलाओं अंत को की भई अमेति का निष्यात उपलेख राष्ट्रिके से विषय जाता है।
- 7.1 The appear filed by the coopliant stands disposed off in above torms.



By Speed Post

Τп

M/s (Jolly Potenorise Thangac'r-Chotila Road, Navagent Chobila Distnot-Surendranapar - 363520 में जोशा घेडरणहरू सम्बद्ध-विकित्य सेट उत्तर मधीदिया दिन्दिका – सुरेन्द्रस्य सम्बद्ध पर्य

Copy to:

- The Chief Commissioner, OST & Central Excise. Ahmadabad Zono, Ahmadabad for kindi murmalion.
- 2) The Commissioner, CST 3, Central Excisc, Bhavragar Garanissione.ais., Digenagar
- Sighhe Assistant Commissionor, GST & Control Excise Division, Surendranagar.
- Æ) Guard Fáei

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