

ंआयुक्त (अपील्स) का साम्भेश्वा केन्द्रीय तकत् दर्ज सेता कर और प्रत्याद सुम्दरः। ON THE COMMESSIONER (APPEALS), CENTRALIGHT & EXCEPT.

ਖ਼ਰਿੰਨੀਕ ਨਾਸ, ਕੀ ਪੂਜ਼ **ਈ ਸ਼ਰਸ / ਡੰ⁴**। ਮੁਨ੍ਹ, C⊱∎ Wherea, रेस क्रेम विशे रोड. / Bare Center Thou Hood,



<u> ਹ</u>ਰਕੀਟ (1649bit = 360 0#1 Fele For No. 10281 | 3477952/2441 143 Ensi<u>jt</u> cospjecto sjkotikgnaftenni

वजिस्टर्ड डाक ए, ही, दव<u>ारा</u> :--

ን^ያም / 'ቴlge **ዘሚ**ገ / Appeal : Me No.

> **59/163/7883/2017** 92/200/RAJ/2011

मूल आदेश सं 🖟 Olia, No. 69/D/AC/2016-17

12/Septt/MCE/C.ER Div-I/Ra(kot/2016-17)

विनयः (

7-16 28412-2917 27,03,2017

জালি জাইবা **ষ্টভ**না (Uncer thi Appeal Ne.).।

RAJ-EXCUS-000-APP-009-130-010-2018-19

वार्टक का दिलंक है। Date of Order.

02.04.2015

ारी करने की आरोटा ८ Date of Factors

11.04.2018

Passes to Shri Gopi Rath, Additional Director General (Andit), Abunculant Zonal Unit, About dubut.

अभिनुषना संख्या २८५७१८ के.उ.स्. (रम.सं.) दिसक १७.४० २०१७ में साथ एवं बोर्स ऑिस्स आदेश सं. प्रश्नरिक्षम्पनाती, दिवांक ।६,६१,६०१५ के अगुनरण में, ता गोरी वाय, अगर महाविदेशक ऑडिट, अहमदाबाद भीतान पुनित को बिरत अधिकियम १९५२ की भागतभू केहीय जनाह भूकर अधिकियम १९४२ की भाग ३५ के ुरंत्रभु हत्त की प्रभु प्रामीको के समद्भा में प्राप्तेश भादिए करना के प्रहेश्य सुं प्राप्तित प्राधिकारी के उप में विस्तरहा भिन्ता र वा दें.

En pursuable to Board's Notification No. 25/2007/C Ent[NE] dated LY, 0.317 model with Bhard's Order No. 05/2007/GT dated 16.11.2017, Shit Gapt Notif, Additional Director Constraint of Austit, Altimodelson Zonel Unit. Where dates I have been experienced as $\Lambda_{\rm D}$ with the An Excity for the propose of passing probasing maps, of appeals liber under English 35 of Central Laurse Act. 1847 and Section 85 of the Pinance Act, 1884.

- अस्य आवृत्ताः' संयुक्तः आयुक्तः' उपायुक्तः सरायतः आयुक्तः, तेषक्रीय क्रमात शुक्तः' संवादनः स्थान्येत । २००० पर १ वार्योगानः द्वारो आरक्षियम् सारी सूच आदेश हो सृतिसः /
 - Arriving and of shows much librari. ORC instantions. Additional /Join /Thomay/Assistant. Commissioner, Central Lacise / Service Car. Rejko. / Januager / Gendhichemi
- अभीतकर्ता के परिवारी तम जाम एवं जान Abame & Address of the **Appellante के** Gespondent :-I.M/s Rolen Rings P. Ltd., Near Rojksmal Petrol Pump, Gondal Road Viz : Notheria. بالحدال الحدال
 - इस आहेश[अमीत] स अर्थारीत कोई अर्थित विधानायोक्ता तथक स उपरूक आधिक है है भाषिक है। के समीक् अगाल दायन यस मजना 🕏 🖰
 - $h_{\rm tot}$ consumming risks of the this Order-in-Appendings the sun appeal to the approximate authority in this following way.
- सोता सुरुक ,केंद्रीट 5,415, सुरुक एवं रोजका आधीलोट तथार धिकरण के जांते अपित्र, केन्द्रीय उत्पाद धुरुक अधिकियम ,1947 की धारा 352 के इंद्राके? एवं किंद्रा आधिकिया, 1994 की धारा 85 के केवनित निक्तातिक्रित जगह केंद्रा समयों हैं ? Append to Cuaroma, Excise & Service Tax Appellate Propositional Bacter Section 35 violity A, 1944 / Dader Section 86 of the Finance Act 1984 on appendicters
- तर्गालका मुख्यांदान में सम्बद्धित मधी नामले सोना शहक नैदर्शय उत्पादन एक एक नेवास्त्र नाधीनीय स्वास (स्वरण की जिसेन पेठ, वेस्ट व्यक्ति म 2, आर. के पुरस्त, नई दिल्ली, वर्ष की पूर्ण शिक्ष ए The special Gender of Customs, Encise de Service Tox Repellate Technical of West Ulbox So & R.K. Parper, New Je by you I markets relating to classification and salt elemin. :11
- ्यरोक्त प्रीक्ष्येद्र 1(a) में एकाए गए स्थीकों के अतामा श्रेत राज्ञों अपीलें सीमा शुरूर, वेदीच उरगर भूका रच् रोजक्त, अर्थातीय क्या अधिकान (शिर्द्रह) की प्रीक्षित अर्थिका, , स्ट्रीटीची हज, स्ट्रूमाला मननी असामी fiil ुक्रमहाबात्य का स्वरूप का की जानी नाहिए हैं।

To the West's pines," Lend I of Customs, Encise to Service Tox Appellate Enthuse, CRSCP-Trac, 29-Field, Bandaman Uttawan, Assawa Abmiedahar-SeCO-Di in basar of appeals of the Tixo as membersal to parse. I[a] answer

अपोजीस न्यानाशिकाम के जुनदा अपोज प्रस्तत करने के लिए केन्द्रीय उत्ताद शुन्क (अपोन) नियनदारी (2001). के लिए । याके पहिस्त किया किए को प्रिकार के पार प्रतियों में दुने किया जाना कहिए । इनमें से राम से तम्ब एक पति के साथ, जहाँ अपाद शुक्त की और क्याज की गाँग और कमार जाया जागीर , बनए हैं जाब का इससे कम, उ लाख कार या 50 लाख कुगर तहुं भूपमा 50 लाख गुगर ूमें अधिक है तो असुमुशः 1,800% रूपरे, ठ,०००% रूपरे च्यारा 10.0007% रूपरे का विश्वीरित जात शहर की प्रति संतरक करें। विश्वीरित सुन्तु का भूग्याम, संबंधित अधिकोष सुधायादिकरण की भारत के सहादेक स्किस्टर के जास से किसी भी ्या पर प्राप्त के किन देशन के रिक्ष कर के किन हैंगा होगा है। जाना मिला के किन है कि किन है के किन है कि किन है है कि कि क्षा शक्का में होने कि है कि अहं, अंबीधन क्षित्रीय नक्षणारिक्षण की आज कियन है। उद्यान आदेश है के होंड़िंद्र के किए हार्चिक न्यत के कांध 5000 कर कि लिटीदिल बुक्रक लगा करना होगा है

The appear to the Appellage Tribungs shall be filled in quaylor plicate on form 1843 / as prescribed order Roll of the Contral Revise pluggests Rolled 2001 and shall be accompanied against one which at these should be accombanied for a fee of Roll 1,000/4 Roll0007. Roll0,000/ where notwers of detailed demonstrations for a fee of Roll1,000/4 Roll0007. Roll0,000/ where notwers of the constraint of appears of the place of the place of the place of the place where the beach of any normalized public sector bank of the place where the beach of any normalized public sector bank of the following the beach of any normalized public sector bank of the following the beach of any normalized public sector bank of the following the beach of any normalized public sector bank of the following the bank of the place where the contral the following the sector bank of the following the sector bank of the following the bank of the sector bank of the following the bank of the sector bank o ILI: भिष्टिकों है हो क्षेत्रक (2006) रुपये, 5,990क रुपये करेश (10,000क रुपये कर दिश्वीदेह जाता कुट्ट की संदेश संस्थान करें। विश्वीदित शुक्त के अग्रामान, संबंदित अभीसीय त्यायविकाल की बाएत के सम्प्रक शिक्टिस्ट के बाम से विभा भी सर्वादिक क्षेत्र के विक हदार जारी रेडाकिट हैक इक्ट हवार किया जाना माहिए। नर्वादिह इक्ट का शुक्तान, विक को उस शिक्षा में होनी गाहिए जह सर्वाधित अमेरीन नेगास्त्रिकरण की आहे। विश्व है । र्वशिक्त अधिक (रहे अभिनेत के लिए आदेदश्रम्य के रूपण 530ए अन्य का विधित्ति सहित करून करण करण श्रीमा है।

The apparel under soin section (f) of Section 86 of the Tingmen 401, 1994, to the appellate To bond Shell as. The interest in February 57.5 as presented under Rule 9(f) of the Service factorized by a less of As. 1902, and Shell be accompanied by a less of As. 1902, parent for small the ceptiled copy and globalic be accompanied by a less of As. 1902, where the small interest the compress department is presented by a less of Rs. 5 Lakins or less, Rs.5000/s whom the small of sarvier two of interest demanded & people invest is more than the lakins but not existed in Rs. Filly Lakins, Rs.15.000/s whom the sine of the formion tax 8 interest demanded & people the Ascistant Rs. Filly Lakins, Rs.15.000/s whom the sine of the formion of growset, bank from it, known of the Ascistant Registration the bench it totalizated Public Section (Isos of the peace where the bench of Indignal is situated. Application made largest follows of the peace where the bench of Rs.5007.

 \Box कितन अधिनिक्त, 1994 की भारा 89 को उपन्यासकी (2) रन (26) के जनतंत्र दुर्ज की गर्ध प्रयोज, रोगकर, विकासकी, 1994, के विक्रम शाद) वर्ष श्रिद्ध, के तहर विक्रमित एक्ट आए ए**में के जा सकेने एवं उसके साथ** अञ्चल, प्रेन्टीय बलाव शुक्क अध्या अजुक्त (अपीक), फेन्टीय उत्पाद शुक्क दलन, पारित आदेश की प्रतिर्धा संबर्गन करें (अनमें है एक पूर्व प्रमाणित होने चाहिए) वीग अस्कृत तुन्ने सुर्वादन **मार्ग्या प्रया** उनावृत्ता, वैनक्षिय उत्पाद शुल्वर तेवकर, को अगोलीय रूपचापित्रमा को आवेदन होते करने पर निर्देश दून कर आदेश का प्रति भी तक सँ जिल्ला करने होगी। 🗸

The appeal and it will be then [3] and [64] of [in. sp. ion 35 (for lineage 4ct 1954, <u>khall</u> be fixed in Fer 31.7 as prescribed broken state 0 [2] & Fi2A] of the Service The Ruke. 1974 and shall be as immediated by a perty of under 10 communicated Lacine of Communicationer, Control Estimated Appeals (one of which shall be a profile) easily and easily of the same of which shall be a profile to say, and the same kings service by the Commissioner authorizing the Assistant Commissioner in Departy Commissioner of Control Estimated Service. The confile the spin all before, the Appeals to Telegrap.

सीना भूतकः केवरीय उत्पाद शूलक एवं सेवाकर अपोलोग पाधिकरण (संबद्ध) के प्रांति अपोली के मामले में सेन्द्रीय उन्हार हेकुन्द अ**धिने**या। 13-के की धारा 350क के हां, रीत, हो की 'बे, पेय ए**धिनियन,** 1994 की **पास 83 है**। सीरच्या सेव्यवस्य को भी लागू की गई है, इस आदश के प्रति अधिलोग प्राणियक्या में अधिल करते रामग उत्पाद धुक्करकेमा कर मांग के 10 प्रतिपत (10%), जब कान एवं कुमीना "hilligh है, या कुमीना लोग केवल कुनीना विभावित है, के भूगत र किया कर, देशों कि इस पास के प्रेरोगी, भाग कि जाने बानी अपेटील देव सारी उस करोड़ रणय से आयिक न हो।

के हीय अभव शुक्त एवं सेवकर के अंतरता आंग किए राज शुक्ता में किसन शामिल है।

- शास ।। 🗗 के नितर्गत 🚙 र \mathbf{C}
- केंबबेट जमा की सो उई रास्त राशि। i'J.
- सेनमेट जमा नियमानती के निरमा ॥ के अंतरीत देश करन

- 97 ते 15 कि इस धार के पावधान दिस्तीय (म. 2) 5 किरियम 2014 के उपने सामुद्रे हिस्स अपोर्शाद पाधिकारी के समज विद्याराज्ञां स्थलन अर्ज एवं अपान को लागू नहीं होंगे /

For An appeal to be filled before the GUSTAT, under Section Table of the Central Evideo Act. 1914 which is also needs applicable to Service Texturely further Section The Theorem Act. 1944, an appeal against thin croser shall be before the Tribunal on payment of 1946 of the duty dominated where duty or duty and exhall the performance, in textually, which portally also is in dispute, processed from some of presdeposit payedle world be subject to a certific of the Hermannian.

Under Control Excise and Service Tax, "For a Personnell shall be one of a concent determined under Section 11 D.

July a mount of time code Convet Code Paken;

July amount payable under Rule 6 of the Central Credit Safes

- provided further that the processions of this Section shall not apply to the stay appearance and appearance and appearance to the commencement of the Plantice [No.2] Act. 2011.

- ানু মানুন মানাৰ জী প্ৰথমিক প্ৰান্তিক :

 Revision applied for Georgeonage of India

 हुए আৰু এই পুনালিও আইনৰ চুক্ত কিন্তু কালাৰ হৈ প্ৰট্ৰাই হুলাই প্ৰতি ক্ষিত্ৰ কৰিছিল। 1994 তী অনু

 ইউচেই কি মুখা মুইনুক কি ইউনৰ ইউন ইউনিই সালে একে দু প্ৰট্ৰেল আইন্ কৈই কিন্তু, বিজ্ঞান কিন্তু কৰিছিল। বিজ্ঞান এক কিন্তু কিন্
 - ा। विकास के किसी एकाशन के साम है में, जाने नुकरान किसी माल की किसी का सामी से गेंद्र । युद्ध के पारम जा के भीरन का फिली और पारणार्थ का पित किसी एक महार गृह से दूरने महान गृह पारनामत के पासक, या किसी इंग्या गृह में या अगर्थ में भारत के प्रशंतनकाल के श्रीता, निभी काइनार्ट मा निभी मोनर गृह में जान के जा-साम के मार है में। La cose, of appriods of ground where the bost occurs in imposs soon a security of which where the

In case of any loss of prods, where the loss occurs in france som a factory to a warehouse or to modien factory or freedom watehouse to modien during the consecutif processing of the products a warehouse in microsays whether in a raiding or in a warehouse.

- ्तं आत्म के बाह्य बिक्री राष्ट्र मा और का निर्मात कर रहे भार के विक्रियेण में प्रश्का करने माह, घर हो। मह केन्द्रीय उत्तरिक कुन्त के छूट परिवेदा के जामते में, जो शास्त्र के बाल किसी, एन्द्र के श्रीद को निर्मात के भवी है । In case of relater of the conference on people expended to any connection the foreign which are expended to pay construct to tendence outside india.
- ्णि। चरि पुरुष्ट भूत्य वर सुग्रामा निस् दिशाँ सम्हा के काहा ग्रेथाल या भूतमा को साल िर्दाह किया तथा है। ह https://doi.org/10.1001/j.com/payment.com/ppi) के तीतवाकृत without payment को staty.
- ि एमईबार आहेतर की ही मार्ट्स नक सत्या 164 U. है, तो की किसीय उत्पादन शुक्त क्षणील, विश्वभावी, कारणा, के जिल्ला प के जंतने विभिन्न है, इस मार्ट्स के संस्था के 3 मार्ट्स के उत्पाद की लागे किया कारण करिए। उपरोक्त आहेति के एम्प कुछ अहेद के अमेर से एम्प के एम्प कुछ अहेद की लागे जहाद की लागे जहाद की केन्द्रिय हत्यान के प्रतिक्र की असी कि प्रतिक्र की असी कि प्रतिक्र की साम 3500 / मार्ट्स कि प्रतिक्र की असी कि प्रतिक्र की साम 3500 / मार्ट्स की असी की प्रतिक्र के प्रतिक्र की प्
- (VIII प्रामाधाण आहेतत के साथ जिस्तानिकित विश्वीति शूल्य की उपायकों को जाती प्राप्ति । जात इकरना क्षण एक आज अपने का उससे कमा हो तो स्परी 2007- का समाप्ता किया जाए और माद्दि संस्था रक्षण एक श्राद्ध रूपये हैं जिसही में से साथ 2000 में का विश्वास किया नहीं। 13th devision application shall be accompanied by a fee on the 2007- where the amount supplied in Rupers Cue Loc or less used Rs. 1000) where the amount invalved to 1000 still the
- 104 मंद्रे तथ अक्षेत्र ने प्रदे सुर आदेशों का रामावैधा है तो प्रत्येक मूल आदेशों के लिए शुक्त का बुवलान, उन्धेतर हम स्वाप्त्र काल करियों हम तुरत् के होते हुए सी की दिस्ता मेर्ड आयों है अपने के लिए वार्याई की प्रमासिय समाधिकश्या के एक उपीता के किही मासकारों को एक आवेदन किया जाता है ! 7 कि द्वारा, 2 प्रदे make targets specified automorphism for Section 11 that the same support to the displacement of the city appropriate to the city appropriate to the city appropriate work it to coming the Linds for all Section 1 to the city and the section of the city appropriate work it
- টিন ২০০১ ধনিক কথাবালৰ প্ৰদান প্ৰতিষ্ঠিত (১০০৪), বি এল্প্ৰ্যুটা (৬০০ বৃদ্ধে ক্ৰুব সেইছ' চক্ত ভাগন থেইছ' বি ঘটো স্কৃতিটিটিয় ৪.৪০ কৰা ৰক্ত ব্যৱহান সকল বিশ্বিত কৰা টোলা এ টুটা / One reported application to GCLO. তেঁবিত তেওঁছে may be, and the order of the adjudycoming antiferrity shall been a contraction atomic of the distribution becomes School of the recursion (১৮ (১০০৮ সেন্ধ্ৰ ৪০৮,1২৮৪), as amounted
- 10] प्रीया शहर, केन्द्रीय उत्ताद एउक ए । संगक्त अर्थाहीय स्थानांधिकाण (यहर्ष निधि) निवसानते, 1992 में दर्णिस ्रो शर्मिय शेर्डाच्या भानती नहीं मस्तिक्षित पत्रते हाल निवसी की और भी घाता आवर्षित दिया प्राप्त है। (Arbenteen te ellectromical to the refer revening those end advertibles material contained in the Custome, 18 Jos and Service Appellate Ground | Interested 2006, 1885
- ্ট । एका पार्थ संग्रंभ प्राणिक्यों। को जानेल পুঞ্জিত करने हैं। प्रिमेशित क्या करें, जिस्तुत और नर्पेन्टम अवधानों के जिए, अपीत भी निश्वकीय नैवसार के कार absorption कर दान समार्थ हैं। } Yes the globours distribut and learning provisions coloring on Story of colorid to the Japlice ar well-constantly, the appealant, any principality the hoperoneral makenic versus as your

ORDER IN APPRAIL

M/s. Salex Rings R. D.d., Near Rejlamual Petral Paulp, Gondal Road, Vol. Saturato, Rajkor preteinafter referred to no the appellant) have filed the two appears No. 165/864/2017 and 200/8AJ/2017 against Order-in-Origoni Nos. 69/D/AC/2016-17 dated 28.03.2017 and 12/864-15/808/80870.Febbe 1/Rajkot/2016-17 dated 37.03.2017, respectively passed by the Assistant Commissional of Capital Research Petral Research Research Research Research Research, Republication, Division I, Rajkot the Superintendent of Commissional Research Religions, Since the issue involved and appellant are some, both the appeals are taken up for decision together.

- 2 Briefly stated, during the course of middle fides that of appellant No. 1, in was noticed that they have assignt Consult qualit of version last position Inspection charges and worehousing charges, it approach that since leads the services are availed after elegrance of the goods by the appellant No. 1, the x_0 vices availad cannot be tempod as "instal service" as defined under rule 2|0
 angleof the Convet Cont.) Roles, 2004, Theoretics, first SCN dated 31,03,2015, covering the perform from April -2011 to September-2015 was asseed to the appellant proposing recession of weetings available estimate Rs. 6,76,287/alongwith interest and also proposing penalty under this of the Corost-Cuedit Rules, 2009 sead with section LTAU of the Central Expise Actu 1914. The second SCN dated 64.01.2017, covering the period from Seesber 2015, to No-contact=2016 was like as to be the equational proposing procedure of wrongle evoled could of $8\pi/1.89/9687$, slottes Hill relatest and advergence engineering under rule to at the Centet Credit Rolles, 2004 read with section 11AC of the Central similar Act, 1944. The SCNs were of judgeted by the disudicating authorities vide OfOs éated 28 02,2017 and 27,00 5017 and the demand of wrong ly availed great to were regularized alongwith integrational probatics curion $m_{\rm c}$ 1.3 of the Convet Chedja Rules, 2007, read with section $10\,{\rm AU}$ of the Central Excise Act, 1944 were imposed on the appellant firm.
- 3. Appricable, the appollant filed these appeals on the following protocle-
 - (i) The observation of the adjudicating authority, that the services availed are not an impul survivo, and is not object to obtain a had in
 - (ii) If a settled law is that the input service is not restricted off factory premises but if availed outside the factory promises on some 4.35.

 $\frac{\overline{\pi_{1}} \overline{\pi_{2}} \overline{A}_{1}^{2} \overline{A}_{1}}{\sqrt{\frac{1}{2} \pi_{2} \overline{A}_{1}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2} \overline{A}_{2}^{2}}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2} \overline{A}_{2}^{2}}{\sqrt{\frac{1}{2} \pi^{2}}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2}}{\sqrt{\frac{1}{2}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2}}{\sqrt{\frac{1}{2}}}} = \frac{1}{12 \pi^{2}} \frac{\overline{A}_{1}^{2}}{\sqrt{\frac{1}}}} = \frac{$

- With the laterness solivity, is revered by the definition of the word. Support solution.
- fili) The adjusticating authority has ignored the Season of Hom. CESTAT, Abundabad and also observed that the decision delivered in 2014 was distinguished in the year 2009. The decision referred by adjudicating and leady is the applicable to the present case unashuch as, the extend time incomes are part of the most are not then the auditors for copartment has a legal than the salid expending a sign of the formal cost one therefore the observation and mentions such a form he saturated.
- (iv) The activity being pre-condition for supply of material is connected with the manufacturing activity and therefore the credit is available.
- [9] The adjudicating authority has ignored the fact that the devartment had too keawhally of the last of available to easily and therefore the along that of samplession of last carried he attachment of the extension of the extension penal of finitetics connect be sentences.
- (ci) The grounds raised for setting aside the demand may be treated as usual of the question for setting aside interest and peraddy. In sety close, the lossest investigation of rates and peraddy for the share the way of souled law, the peraddy as a significant in set of aside.
- 4. Hearing in the matter was held on 12.00 2018 which was effected by Shui Paresh Sheth. Advocate, He restorated the submission of appeal merco, solubility are explessed 4 judgments of Tribut 4 and Hot. Ages Court alongs the decomestate provedednessed a the clievaus.
- b. There carefully game through the Sulva, O.Us and grounds of appeal filed by the appellant as well as contemporar cased domine persons bearing. The issue to be about it the a assent assents a whether the worder's of importion and Warehousing avoided by the appellant after electrone of goods from factory can be treated as invall service or otherwise and subsequently, whether he appellant is eligible but assents.
- the appellant has contended that the services of Inspersion and Warehousing were availed in connection with the business activity and theoretical is covered under the definition of 'appeal service' provided tooks only of the Conver Crod I Pulsa, 2004. It being appeal, I notice that incident their of 'input service' as provided under male 20) of the Convert Credit Spies, 2004.



powing starges ain enough in the year 2011 vide notification No. 3/2011-CF(NT), and so that 3011. Thus, before 01.03.2011, the doff of the results at

Д бирис жогуйж і тужтік өлу зелисе.

of good by a grantifier or taxable service for providing an output survice, or put used by the manufactures, whether directly or bother by in or in relation to the manufactures of lucial pool spin and make a post-of-oration products and to be placed of common .

and in more services used in relation to seving up, modernization, content on on repairs of a factory, promises of provider of output service or an office relating to such factors on promises, advertises on a select promotion, market research, storage or office required of a recommendation of injurity on either relating to authorizing, such as accounting, additing, total either the promotion and quality control, combing and training, computer notation (g. meaning, share registry, and security, inward componential of injurits or capital apode and outward transportation upto the place of sensoral."

The same rate V(t), shid, reads as under after 0.1304.2011.

]], furbut a $(\operatorname{vic} \mathcal{F})$ is any any v (vice), v

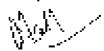
These day a provided of compute service for providing on control or twice, in (ii) used by a manufacturer, whether directly or indirectly, in or in relation to the residual time of final providets and absorbed of final provided as a for a place of a move.

and includes services used in relation to modern sation, renovation on open a plantaplatic such leading to such leading on promises of provider of pulput screws or an office relating to such leading or promises, as consequent, or sales promised, market research, storage upon the plane of others), presumment of inputs, accounting auditing, including, requirement and quality control, opening and broming, compacts according, credit caring, shale regardy, perceity, and case of dibition, legal services, inward transportation of impure or capital generalized and a great transportation approach at a page 1.5

 σ is our second from the above that while the inclusive parton of the definition of fingus above the event is divided belating to business' definition

OUBLIGHT, the definition when OI DRESCH has a numer the same. Therefore, for the period often 98,08,200°, it companies argued that same services are related so their business activity, the same is covered under the definition of imput service. I find that in the present case, the period involved is from April 2011 and therefore the argument put forth by the appoint is devoid of charts. Similarly, the case laws inted by the appoint in support of their contention reptain to the period before 01.03.2011 and therefore the second according to the facts of the present case.

- 7. There find in the asign-definition concerned Rep. 200, was well onto a great to be about an order to the part of more of in the regard, find that since this pervice is restricted furth the place of removal and place of removal in the present case to factory gave of the appellant. The claim of the appellant that watchesing service provided to them at Part is eligible for creation not found to be correct and remaile. Similarly, inspection was carried out at the premises of the boyer of the appellant No. I when some goods were found to be damaged on not conforming to the standards of the boyer. Therefore, this type of inspection not being tarried out at only in case of carried goods with provisions of the scalard but being carried out only in case of carried goods from place of removal and from the ofigible for Conser ereating the same as imput service?.
- Reporting the tien institlers was no suppression of facts and that they are not a new liber they were assigning such coefficial third fact in the case well assessment, governous points being such modifical terminal evolutions and they are the resonance my of the a second to contactly pay duty an well us correctly evoid the credit. The periodical terminal being submitted are also simplified and there is no requirement to provide each and every invoide boost on wheth modifies taken. In the concentrations, it is not understood as to time the soft part trival is nowbedge along the single event out in specific and Warehousing newless by the appealant. The appelliph has not just term any evidence that department was having in as edge about axis ment of credit on such services. Therefore it is clear that the inadmissible credit was availed by the accordance of goods from place of common each of the bested as figurett service; and no credit can be availed on such very sea. Therefore, I first that, the OtOs passed by the caljudicalma authorizes are proper and legal and there is no need to me are with the solon.



to slow of the show. Indiames the appears filed by the appellant and 9 ... rold the orders of the objudicating authorities.

क्षांदेवन (४ में ८८))

Commissioner (Appeals)/ Addirland - Director General (Audit)

P. No. V27165/RAI/2017

MP/2007RAJ/2017 *

By P.P.A.D.

Γ.: May Rose Projection Rear Pajizansi Perot Punte, Ckindol Road, Mic: Kothoric, Raiko.

Copy but

- The Chief Commissioner, CGST, Almedabatt.
- 2) The Commissioner, CGST, Rujkou.
- The Assistant Commissioner, CGSP, Civistan I, Sajkot.
- 4) The Assistant Commingness (Systems), CGSP, Pajket.
 5) The Superintendent, Control Backs, AR = ______, Rajket.
- ் 8) இணைக்களை (Appeals), OGST, Raikot. அளின்ன சி.க.