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### ्यानुस्ता (अभिन्य) का नार्यानन वित्तित सम्युष्ट वितासन स्रीत भागा शुक्रकः। - स्थानुस्ता (अभिन्य) का नार्यानन वित्तित सम्युष्ट वितासन स्रीत भागा शुक्रकः। OFO THE COMMISSIONER, APPEALS LICENTIFY COST & CONTON.

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# <u>XA2-327.01378-80</u>9.60113 [6/20061]\*

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with  $a_0 > a_1 + a_2 > a_2 > a_3 > a_4 >$ रहरू परकार होता दिलोक एक पर रूप रहे हैं। उनकार माना के इन्हेंकर ना रूप महाना के उने मानवार है है है। अपेर कर कर देखन हो कन्यर कर <sup>का</sup>रत करियों के अस्पर्क के सामान्य वेदीय कर कर अस्ति में उपरास्ति से उपरास्ति हैं। ਬੋਧੇ ਵਾਪੀ ਜ਼ੁੰਦਰ ਹਨ ਦਾ ਸਾਂ ਰੁਸ਼ੇਤੀ ਨਿਸ਼ ਵਧੇਤੀ ਹੈ ਤਾਜ਼ ਪਹਿਲ ਹਨੀ ਹੈ। ਅਸ 🥇 ਘਰ ਸੀਜ਼ਿਸ਼ੀ ਦਾ ਨੂੰ में विद्यार (1945 and \$).

In preconside to Galacia the inference to the contract value of  $p \to p_0 + p_1 + p_2 + p_3 + p_4 + p_4 + p_4 + p_5 + p_6 + p_$ So the process of washing end, is he review is exposite title and on the length of all common School Settle with the Dectrication of the Figure 1900 at 100  $_{\odot}$ 

को र समिक्तरे । पुरस्त सम्बद्धि ५२ एक र साह १८०० । राष्ट्रा अहारिक करात श्रुपार भ्यापार, सकारिक र साम छ । र समिक्तरेन समार्थ २८ र रेक्सिक स्टार्ट १० १००० को बहित्र । १ १८९१०९ - २०६ - हो स्टेब्स्ट इस्ता किस्सी अहारे विश्व समार्थ कर र १८०५ १ किस्सून एक्स अस्तिक

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अभिनिकार्त के लिकिया तम बाज एक Let (Samo Green visco) i tro opperforms to Proven control 1. 23%. Sideson Marine Cerolice, 7-4-55, when Olymphon, Cyrol. Proyect in Editor (Occident).

हु<u>तु अधि</u>र हुआया साल्युक्ति जाने <mark>जाकि संस्थात्त्र</mark>णात स्थाप्त साहास्त्र जाता थाल्या विकास स्थाप स्थाप ষ্টালি আৰ্থ বৃহ্ন (১০০৪) (১) Guy potent in septemble per so Order এ Appeal non-life colour scales, the incomprise sold suits in the million মিশুনিয়ন

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वर्षीय एवं प्रृत्यांतन भी सार्वित्त कर्षित कर्षा है सार्वाचीय उत्तर, अन्दान कर एन एक उत्तर के वेदानक जातिन उपन उपन्याधिकारण के क्षित और, बेहर बहुति व 2, इस्तु के दिस्स कर दिस्सी, का भी किया वार्तिण है The spices threshop Cox seried Loss के Sevense We Approals कर के का Sevens Shek Bodt. जीव Bushin November के के अन्याधार हर करते हैं के सिंग्ड कर कर कर उपने के ;iI

कुर्मुनक विकासिक प्रभूति के कार्य कर प्रश्रीमा के प्रमाण भन्न हुनी। प्रथमित प्रथम नहीं। प्रश्नित हुने के प्रभूत संभक्त । प्राणित का माणिक के पुरिस्तान के लिल्लाहित कराया प्राणित कर प्रमुख्या हुने हो। प्रस्ति ज्ञान स् HH  $\mathcal{G}_{0}$ engger (geven) ar an apillo dibe pr

We Late Wag angles to express of singular and the constant for the Late Spirit and Indice to  $0.12 \pm 6$ , which is a simular to  $0.02 \pm 6$ , and indice to  $0.02 \pm 6$ , and indice the constant  $0.02 \pm 6$  and  $0.02 \pm 6$ .

त विद्याल स्वाविक र विश्व ते अवतः वर्षात् वर्षात् विद्याल क्रिया कृष्ण प्रतिक विद्यालयों अति। ति विद्यालयों क्षिण विद्यालयों अति। ति विद्यालयों क्षिण वर्षात् के विद्यालयों के व 1:

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नितन परि लेक्स प्राप्त की गया 65 कि एउटा के सिंध के प्रश्न के किना हो <mark>की भयों (</mark>कार्य) किनाहर किन्स्किकी पहुल की विकास स्थापन अदेश के कहा निक्षीत एवन अध्यक्ष की की जा गरियों का सामा ेम हुए हैं के हैं के के अस्ति विकास प्राप्तित (भिन्ने) किया के क्षेत्र के कुन के किया के किया के किया है हैं संकोत कर रहता है के कि किया परिवार किया किया किया किया है है कि अधिकार है किया आवश्य अधिकार अधिकार के उपने के किया किया क्षेत्र के प्राप्त की सर्वित का काराबों के मानने अधिकार के किया किया कि किया की सामें सामें आपी प्रोतिकता भागाओं सरमात नवता लोगो । अ

The properties and the four forms (30) to the viction British (2000), and 1004 about the properties of the properties of

मीन शहर, रेक्कर कमाद भूमा हा है। प्रश्न सामादिक अधिकार है। इस्तार के सामाद्र में सामाद्र के रेक्कर के सामाद्र उन्हें के प्रश्नित के सामाद्र के सामाद्र के सामाद्र को नो कि प्रश्नित के सामाद्र के सामाद्र के सामाद्र के स्थान उन्हें के समाद्र के कि अध्यक्षित के सामाद्र के सामाद्र के समाद्र के सामाद्र के सामाद्र के सामाद्र के सामाद्र क अस्ति कि के सामाद्र के कि सामाद्र के समाद्र के सामाद्र के समाद्र के सामाद्र के सामाद्र के सामाद्र के सामाद्र के  $\nabla \theta_{\alpha}(x,q) \cdot \hat{g}(x)^{\alpha} \cdot x = -q \cdot$ 

where the transfer of the constant of the constant (a,b) , where (a,b) is a constant of the constant of t

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- The transfer of the property of the field  $\phi$

केंद्र कर कि के अधिक अधिक की विकास के प्रतिस्था है। **अ**विवास क्षेत्रक के स्थान के पूर्व किया है पूर्व किया है।

to keeping to the Rich of the Line 10 ACC (Michigan 2014 ) साथ है (Michigan 2014) क्रिक्ट के अपने के अधिक अधिक अधिक अधिक कर कि एक स्थान के स्थान क

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- (विभाव के निर्मा तुम्कान के भारते हैं। उहाँ नक ना शिक्ष ताम का केंद्रों काश्च में हैं में प्राप्त के भारतात में दोन के कियों कार पात्रात के किन देवते कि में कि में दूर के ना महानदान में में स्थान के प्राप्त के कि के कि स्थान के प्राप्त के कि मान के प्राप्त के कि साम के कि
  - Uncase of any loss of goods, where the boundaries in the out-from a label by the constitution and models. The transfer is such as the small or change the main of the same way is such a such as well change the main or the same way and you are boundaries on the company of the same and the sam

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- ार्गि कार उत्पाद करणा १८ हम् एक दिए प्रेक्ष सम्बद्ध के महत्त्व के एक रहा है। उत्पाद के प्राप्त के प्राप्त के प Third or of plants experient and sub-distance point of Security Education on the interpretation of the s
- Fig. 4 Aid a send in sender case in quality is in a positive or in influence of biffle of superior in the sender case in the first and superior in the first of the sender of the sende
- [45] अपन्यत्व के के के के किन्द्रमहोतान में प्रियम प्रत्य की कि 10 के कना मिंदर देही इन्त्रक कामा एक किन्द्र के कि 150 कि 19 है को अपने 25 के 19 मिंदर की कि 15 के 10 कि 17 में प्रत्य प्रत्य कार करेंगे के अपने 5, जो कि में 1000 किया मार्थ की 15 के 19 के 1 Production application, should be seen ground on a 15 के 19 के 19 के 10 कि 15 कि
- (In all, graphed the August and August Augus
- ্ত্ৰ হ্যানুসাটো না III বা স্থান ভূপীনিবাল, 1 এচা বি এনান্টাল নি নেনুসাই সূত্ৰ গাঙ্গান বা স্থান আইপে নি ছুটা এই নিপানুহত হয় কলৈ বাৰ নামাৰান সমল হৈছিছ নিউল সামে পাইছে দু Only copy of regions from C CCC এই পদ্ধ কৰে কোনো হয় যে এই the only of the instance সূত্ৰী এটাই abuil Section of the standard Rule 2000 on provintion in the School of the country of the Country of 2011 275, as a results
- াওঁ বিধান মানত ক্ষিত্ৰীৰ ক্ষমত কৰে চাই স্বাৰ্থক কালিলৈ স্বাহ্মানেৰ চাইছিল নিউচ লিংকামানত প্ৰতিষ্ঠা কৰিছিল। চুব এইৰ সুমান্তিক সাম্প্ৰতি কৰিছিল প্ৰজ্বাকাল চাইছিল। বিধান বিধান বিধান কিছিল বিধান কৰিছিল। ই.টেলামান ক্ষমত কৰিছিল। বিধান ক্ষমত ক্ষমত বিধান কৰিছিল। এই ক্ষমত কৰিছিল কৰিছিল। এই ক্ষমত কৰিছিল। এই ক্ষমত কৰিছিল বিধান কৰিছিল। বিধান কৰিছিল। বিধান কৰিছিল। বিধান কৰিছিল। ইন্তান কৰিছিল। বিধান কৰিছিল।
- (5) एटट वर्षातीय अस्तिक है को असी कार्यक करते हैं के लेकिन दिवास की ते. जो असंस्कृत सरावक्षण के लिए, आयानार्थी दिवासीय दिवासून एक्टरका स्टब्स्टर के एक्टरका की देश हैं के उपना है.
  (5) the # correct order of the contributed of the correct of the contribute of a point of the copy of the equilibrium of the contribute of the con



## ∰ORDES, № APPCAL :

Mas. Showing Marine, Services, registered of not at 5, 1) Survey undersorms, 12 ref. Soc.J. Rankot (law ag dison every) birespond. Navia An Eore, (horomoffer reformed to 55 of the appellant") assitiled the present appeal against Order No. 497/ADC/IAC/2616 17 detect 22 03 2017 (heromatter reformed to exhibit implified order) passed by the Adomoral Commissioner. Control Except a service tax Commissioners, Railbot (hereins before our to as fithe lower adductating authorite").

- 2. In dry stated the facts of the case are that the appealant baking drain Weigh Bridge at Naviaka. Fort, During the course of sensor common control out by the team of princers of Preventive Section, Control Coase & Service Tue, Sugard, various societies? I records were resoned to der Patichanacia at the 1997 for 20.6. On conclusion of the investigation, it franched that for appellant had not paticle. About paid the Service Tax on providing (Weighment Service), classifiable under the service concepty of Otslines, Support Service).
- Above observation commuted into issuance of SCN No. V.ST/ST-AR-InST/RCT/ARC(PYI/88/2016) 7 Idated in S-10-2016 for the apprehencing the Department for non-gayment / short payment of between the column force of 85. 76.86.56974, which was decided by the Department vide the imaginal horsen passed by the lower alljudicating outlier y, wherein the imaginal horsen the semand of Sendon lax of Rs. 70,87, 200 interpertainments, and also in used periodics under Section 76, 77(1), 77(2) and 78(1) of the Finance W.s., 1994
- defined aggregate, appliant has professed the present special via correspond that they are level delay for work of Wedgiment of imported barsa, mainly regi, within the part area; that Gegarat Wedgiment of imported barsa, mainly regi, within the part area; that Gegarat Wedgiment of incorrect barsa, mainly of the Isostakin Fore copolisted under decision 45 of the Costons Art, 1953. That naving weighbridge within the part error, is one of the promo requirement of Gujarat Maritime Board has given table on core basis to the orion set up and operation of weighbridge in the part areas that they sometime for long of greyspandians case agreement dated 15.13 2013. That GML has removed their tease geniculated for 10 years for more 10.10.2070, the state plot for any other coardians.

surpose expect operation of weighbuilder; that the said concretion resulf claimly that the said weighteridge has been set to fulfill the storatory confirmant, as and Hardling of Carlys In Contains Area Regulations, 2009; that at Navaskel Fort, gift error important import you, and steve tures viz. United Shippers Limited, Shiff-Suggras are mainding A desire, the range them the next area; that effort the in agriculture that superiorize hitter the brunks for bandling and transportation of coal, from gon, arranto di Verent kinations; that they have nothing to do with the toachig A unloading on transportation of the cargo, that they simply carried out Weighment ين ۾  $U_{ij} \in U_{ij}$ ين ۾  $U_{ij} \in U_{ij}$ ين جي جي  $U_{ij} \in U_{ij}$ ين ۾  $U_{ij} \in U_{ij}$ ين جي جي جي  $U_{ij} \in U_{ij}$ rive grade interest, and no bring the capaby tracks for Defore bodoing of the carguital their waygren alge to get the weight of the energy truck and after loading of coal  $f_{\rm POH}$  (etty, area), again this fit is distress bring the located truck to the weight dige. for establishing purpose; they receive consideration for Weighment of cargo from the grids dijeye, only that the Administration authorise held that the services provided by them falls under the entegory of "Dusiness Support Service" as defined under the form 35 (10 m) and workle under Section 65 (105) (2224); that the Alfudicating Addicates also observed that effect that it conduction of megative fisc words OLOV 2017, taken Service has been defined upper fibilit (44) or the Higgson lym, 1994, the three-web incerds: by them is neither coefficiant the negative feanul the same are exempted under Natification No. 25/2012/67 dated 20.06.2012 ward 13:037-80(2) that the hotbeity of weightent in the post area is not a Discrete Suppose Review that the odjuncturing authority factor to evaluate that as to how theh willfully Rult of defilling category of "Dusiness Scopers Smyrtes": that the weightness activity, carried but by short coes not fall will in the define on/patezory of Business Support Service as Coffned Index Section (b. 1906). (#36) and as per Saction (high)46) or the Hirabite Art. Support, service of business and commerce; that as one same 2.5 of the Charlett No. 10973/2009 St. J. Hitter 23  $\mathcal{O}(2009)$  Big. 1838 Support SAPAcel is a generic service of providing isosport to that business  $\alpha$  -commerce of the provide possibility that in only mayings  $T_{\mathbf{e}}$  -uniquipal  $such V_{X}$  is to be undertaken by the chant smile assistance or support is proving by the fact the character providing that the sale expect has else not fulfilled in their cases that they are having their weighbidge and uncertaken the Weighmont in states and any comment our and arthropy, which has been intricted by any agentess white, that they have not provided any kind of support sorrace to gry havings while of any other horses than they have confer out activity of Weighnight of imported carbonic is sall within the north-solater Mayked in that (c) is menutored in for Show  $C_{\rm eff}$  . Notice of  $p \in \mathbb{R}^{2}$  that in their statements, both Anti-Slovinki exingli. Richorsinali, Chauhan landi Shir, Meramakan Dovayatetiat Rajingoji (1900), Sinvers, stated that they had came for Weighners of their truck and they need to pay the charges mentioned to the computerized Weighment (Fig. issued by  $m_{TS}$ Shiyon laber Weighner coff and thapped vehicles that at part is of the Show to sa-Nation it is mentioned that during the course of measurgation, leather to one sersoo service recovers at NAs salyam word waitten on 37,07,2016 to culiest sala, inte vike tax executor for the period 2011-12 to 2015-16 and metal at the survice monthers defined the cidirect interaction with Wis Shearing that thus, they have not provided and service to any hashess entry, that in lack, of the cases the overly the it but a were induced to the chief differs and the chief dathers had make the Charge of Weightnerst, that they enclosed sample copy of such hills; that in case of Wir Umfac Stripers Himilod, calmaval, the oils were raised for Weighnent of ea yo baaded in Nako burnami. Within the point great High separate coopies enclosed: That It is clear that the according partied out by them to not a correct growder to support any business activity to any Lesiness entity: that the faction in our weighutidae, office promises office named by them and o aced within the port area as Set the permission I leads agreement made by the Eart  $A_I$  (policy and Circudisc up. Sugarat Marktine Bueru; that the raine were not beingwer on resit, was on on the besis of any regular/annual charge to any burness entitle by thems than Weight for a services provided by from are not given to septem for jets  $\hat{\phi}^{*}$  any persons unot fromtore, the Service Tax docume in respect of their allegae activities as Business Support terrore its net systainable; duatiting Order-in-Carginal  $\sqrt{c}$ 000-101 (1900), at a , as to how their activities is inversed by the  $g \in \mathbb{N}$  (itag) of Business Support Narwices; that the activity of Word monthly rando withta the port area is not develop by the collection of (Bos) less propert services's ripply (by a activity is not iservice; but a install tory major terring then it, eit sectionly carried occ. widdin part area can be defined under Part Sewice: That the departments contention that their activity fall, make the Posiness Support Service in Forto 1988), on the mask of expanded contents and York Science upon Section \$5 (33). of the lurance Act, 1994; that it has been clarified in para 3.5 of the Oregan No. 1.097372005-5.T. 20.02.2009, that in Business support species, the prior  $p_{0}$  attivity is to be take taken by the alignit and the suspect is procked by the recase. promined that they bely on the case law of Control for Entrepromoted in Development versus such thorat, reported at  $20 \sim (30,3) \pm 325$  (1). Dety, that is: the abuse, there activity is not in supporting nature; that the portially of Welgament. Is an Independent but yighel Welstment of imported divigo ad per the requirenest. of deforest valuable streets that neither the webling mechanism any accessory. or the premises, where billing work has been done, worst given to any other person. reither individual on any fiship in gay papago ip obtan to supposit their outbash.



softening that I girl society or Weighthen John postedical go in the policiare-using . tocable service, that Webbraient work width the portrarea is not a service out a racility provided well-the Cuttarat warith he board traffer Handling of Cargo in Coston z which regulation, 2009; that engithelegal it a standing engineering and therefore not a receiving the lither has a not been appointed as Sustems Carry Service Spreading for custody of imported ecods or exported goods; that the regularized of warely relicant was the latent point area. Is one left that conditions undeed Hangliph (A Cargo th Costains Are 5. Regulation: 2009 has prescribed under Regulation 5: that the quantity of target based is the requirement of CMF to manage the port area for specing the m gain the participal as well also for the emporter or the stever $(m_{m{s}},t)$ confirm the quantity of costs dispatched as transported; that the hotively carried out on them, is one of the postutory requirements ander Handling of Carzo in Customs Arras Regulation, 2008, the nativity is not covered under service case that they are view that case town (b) MAS. This brue Landbirg versus it commissioner of CLDC. Graphic reported in 2010 (1915)TR 395 (Tid- Belt Hill) M/s New Bis Handling Agency various Commits Jones (a) (1.8). Partill, Coaltre particulum 219 A (44) STR J975 (S.C. I) Coalt  $j \in g(j)$  , exploy our parity halp that the said same laws were not applicable as the transport and making making the present case are differency that the adjusticating ruthon by failed up to denote id that the GMS is a government at thomby and GMS has  $au_{
m BMM}$  ) (where au promission is them for weighbodge as the same is one of the conformats for crotate or as per Handling of Cargo in Castons Areas Recurstion. 2009; that the requirement of hapting weight trigo in the norm is a stirr only ryguis, man't greathanne essi taxable: That extended period can into be invested as thry word under back fide belief that their activity is not taxable; that dievinave been using weighting activity settain the point area and under the points senior Or joint Vicational Force hard the Swit List bear under sustainty obligation to provide the worshing (action as decide) Hamsling of Cargo in Cascons Areas Regulation.  $20000\,\mathrm{deg}$  , the wave inclusion likely filter the particity is a standary ranging  $g_{00}$  and honos, not taxable: that the permitment has extuen backed case ascrast softened assesses and the not disc Monice Tables Whill hope of Appivilla under Business Appiliary servicely time the department's stand was disposed by the Timbon, and pender that dakenshari reseko Dheware Shansari Casting P. Liutti reporters in 2008 (10) N. 1.6., 213. (for the) (fig. fits only bit on the C.Pk., Changita in versus Beedala Computers, reported in 2003 (12) 3.740, 569 (Fig.: Del) (m) Commission of CDFs. Charaligade versus Northern Computer, reported in 2009~(18)~81.09,~34~(76, -58)~(5)z consists the first of z . Changing an inverse clarks (Khari Computers, zz , z , z , z z z z z z(32) N. L.B. (23) (The Bell) that there has not been any cora first intention to exade from payment of Service Tax and therefore aptended period can not be: Trouked. That induffing suppressed by them which was inscuired to be discussed. buford the department; that they have been under regionable policy that the activity is not taxable; that increfore is their base, extended bened can not be invoked: Ulai, they bely on the case laws (in Jaha Urlyos, pars in Commission of Cubat, Resput, respective in  $200 \times (130) \times (1.70 \times 100)$  (Fig. 10) (100) which was maintained. in the Handle Supreme Court and reported in 2002 (144) E.L.T. A298 (15.0.) (iii) Complete: $\mathsf{Opp}(\mathsf{dist}(\mathsf{CE}_{\mathsf{C}}),\mathsf{Table}(\mathsf{Complete}))$  asian  $\mathsf{Complete}(\mathsf{Ce}_{\mathsf{CE}})$  . Suggestion, reported to 2040~(18)~6.44.8.~60~(10)~001(~00)~00mar tepa, time i froducis versus cum maticine 107C. Est. Wadural, regulation in 1996 (101) in .T. 505 (Tribunal), that beyon? the Admist period, the Gordan is time barred; that the pariod involved in the 1999. cause bodies is the  $\mu$  2004  $\sim 2$  to 2019 to applying Sprew cause welling was reduce on 19.10.2016; that the normal period of one year of consider issuance of knowledge. Cause budine has been extended from one year to eighteen month with official from 23.65.2017 and the same has been expended to thirty month with effect from 14.03.2016; that period involved it from 2011--13 to word , 2013 and therefold  $p_{\rm cycl}$  dione year bill  $N_{\rm cyc}$  20–2 and dien after beyond 18 months the depend of this carred: that the Show Cause Ratice is a New or 15,10 (0) by the period order to 19.04.2015 is times parried; that demand of solution ray of Kallis 1,04, 5,50 his felyour. While t in t in t but on and can not be demanded; that after deducting the called  $d_t$ prior to normal define of 18 months, in comes to 8s.  $10, \dots, 140$  , only and the comes 4.64 Se size Tax of 8s, 51,01,370% to before by the contribution of time and council be demandably that as their activity is  $\log_{100}$  Business Majord Newton and Daing a statuto o requirement. The same is not take the service, increived force in nal DMJty of Service Tax on them and timefold. The unitarity under Scotton 7c.,  $77(1),\,77(2)$  and 79 of theance 5(1),1994 as imposed vice the 6.0 it required to be set aside; that penalty under section 78 of the Process Act. 1994 can not be in operad upon them; that they were under respondible policy that their satisfity of Weightment is not a sarvice, as the same using provided within the pool social and besideen it in  $e^{\epsilon_0}$  the stability requirement under Handang of Careo in Gustania. Aleas Regulation, 2005, that the Appellant  $\infty$ s under readonable terief that the said activity is not tabable survice on the tak's of case, lives of  $\mu_0$  upincent of  $\Omega$ ,  $\Omega$ , . Unlandfur various Shawken. Shar ser Casting 7, Edd., respected in 2008 (10) S. F. S. 2.15. (Th. Bel), (iii) Commissioner of C.E., Chardlgoth versus Doctaik Computors. reported in 2006 (17) N.D.R. 579 (11), 1269 (iii) Commissioner of C.E.C. Chardigath. versus Northern Computer, reserved in 2009 (43)  $5.1.3 \pm 6.0 (10, -10c!)$  (21) Computation of the CFS. Chandigarth comus Banko, Phore Computers, reported in  $\mathbb{C}^{200}$  .  $\eta(z)$  (all  $R_{ij}$   $\partial R_{ij}$  (i.e.,  $\Omega(z)\gamma$  that in all the said case laws it was contact that this actively of Weight entitle too '81 shoes a valleary Satzlical and therefore the Appellant has single peakerably, when that the actuary of broighment is not a serious; that about two tests are made ficks intended to evade from payment of service for and They have included respect any statement that Pstrich who required to be disclosed. Letters the steps through that the ingression for interaction polarizationer  $\kappa_{0}$   $\gamma_{0}$   $\gamma_{0}$ of the figure - Autom994 is assent in this case and therefore the same notine imposed) that there not been reasonable cause for non-payment of Service Too and contractors penalty under Section 78 of the Librarion within not impossible upon Lieu : that there is a respirable cost base one ( ) Commissioner of Constant with twist  $\epsilon$ Dalma Franck - k , reflected in 2014 (36) 5fR 23 (Cur.), (iii) 6.c.son; this same Comited valuus Commissioner of Central Exclusion Caspans and Saryice Text Deligan. reported in  $\omega(0)$  ( $\omega(1)$  0.18 0.47  $\omega$  Thus Counts, (iii) John Associating weight Company base of Central Dather, Raillott, reported in 2011 (26) 978-110 (first strong) that Rack College to extract commissional of Control Extise. Pure-Ill progress in  $2090~(20)~{
m MeV}$  ) are sumposed that an one same alea, namely as under deciden 70, 76, 77(1) and 99(2) of the Finance Act, 1994 are not in possible on them; that they were index reasonable cause, regarding taxability of the activity of Warsh manu, Therefore, usey have not been paying Service Tax and not inling returns and the eloce, periodors of detisaction (0, 76, 771) and (762) of the Efrance (764)1994 are not imposed at them; that I they only upon the case law of fills. Engineering in mode service (F.C. Chemau rendited in 2004 (174) ZEC 19 (Thie LS).

The same incoming in the matter was fixed on 22-05-2019, which was attended by En. Weit M. Changet. Chartered Associate it, who reiterated globally appear and a binitude ordered submission containing for place arrange contained in the ground appears and be further respected to allow the appear.

appealment and the arbitrations hade by the appellant. I find that to the appellant had represent an amount of Ro. 1034,0007, wide Challe a cases 18,07,2016 and 17,03,2017, which is the excess of mandatory 7,5% of the Service ax, thus I this that there is computate to requirement as Section 3 will of Centes? For select, 1944 as producing the process to device this matters, vice Section 30 of the Phonics Adv. 1997. Therefore, I process to device the appeal or medits.

Fig. 1. The Latited Research for the decided in the present appeal is smelled the ingregion of order (2) and by the Latent Adjustication Action by, where in the Demand 46 Park 20, 21,55, 287. Per Winnell along with interest, and penalties imposed on on

; ; Sections (0),  $A_i(1)$ ,  $A_i(2)$  and  $A_i(1)$  of the Embrod Asi,  $A_i(2)$ ,  $A_i(2)$ ,  $A_i(3)$ , of edges wise.

- All the Keis noticed that during the course of inquiry, it was concluded that the Weis ment present on field out by the appellmant homing versionards make the Bort present of Naviskh point is classifiable upday the tasable category of figurates Suppose Societies as defined upday Section to (1976) of the obtained Astrophysical readwith Section 55(199) (1975) of the Finance Act, 1991.
- 7.7 If its contended by the appellant that morely Weighteen of Cananises service would not amount to support services of business or connected and therefore they are not trabill to pay sorvice texturities on scalegory. To appreciate the issue bottom, if equadoce the definition of hyppoin Services at Birchock on Cananises as defined under Section 65 (1045) of the Tiparice Apt, 1894.
- Collection as to whicher the Weighment service covered upper 315 exhalls satisfied of "Business Subject Service" or obtaineds. I have gone through the definition of "business Support Service" as defined to der Section 65 (1045) of the Europea A.C. 1091 readwith Section 66(185)(1775) or the Eigenber Act. 1791, which is reproduced as singer;

[,101c] "support services of hodiness or considered of meso; graves provided in relation to hadrons in considered in relation to hadrons in considered and mornies, evaluation of provided in relations, followers and too keep of provides applying the provided services. Information and for keep of demonstrations and logistics, considered and accommodately and evaluation of considered as an information of considered as an information and provided and accommodately provided as a final matter approximation of considered as an information and position.

Exploration, for the property of this dates, the exploration M(A) = M(

Protection as the Section \$5(105)(auxiliary) of the Thomas Act. 1994, "valuable reproce" means tarry strates provided on to be inequited to large person, or any other person, or relation to support services of the inequites of the least of commerce. If its close that the pervises meaning to support of a leasurest as commerce. If any matrix is taxable pervise, which also includes some various absolute by varieting tand traducts ....", which society the come of other exercices also. Now, the Weightner's service provided by the appellancy is required.

grafuzed ja kiew of ghove a elforteen. Uniper isal of a foresard legal definition, it can the range than the mannic of solvious which are proposed to be covered at detailed ret under this category, are the reports conferred by the service providers to the service in payment by yary of provious support to billiness Accommission of the pervice. process, I and takes to the argueont nationships the appellant that may have provided Whishmen Convice to the trick arisers. The that in order to betein he the actual, weight of loaded cargo, the dock drivers used 15 brong the empty tracks Let be like like the first or also cause to the weighborder of the Appellant and get the swingst of the armity of its aird after lose in, of coal from cordaines, aspir und strict track, drivers, in  $m_0$  the Hoaded it ask to the weightninger of the Appellant for Workship of these for which, the capellant received cash consideration for We go made of cauge. Leads find that they recoved the deshibities identified from the tract, drivers. Thus, by Cerin tion "Susiness Support Service" is a generic service of erowalling as point to the burdless of commerce of the second receiver  $\mathbb{I}_{-1}$  either people the principal policity is copulted to be undertaken by the chang visible introduces of support is provided by the taxable service provident in the instance wave the apprehant owner of weighbringe and provided Weighment services on values, thurb divers, which is not any support or assistance to their business satisfie. The sourcy of Weight end can led out by the Appellant is an independent applying various is commones of different vehicle's offwars to assert an as to how much quartity based in short studies. But her, it is peakent, that the expedient has carried out all the activities within the port direct of Naviakh the is also evice, clonrecord that the appearant has are wided Wingbland the wides for larger, edicargo unloading from the Novleyn Horou Thus, the principe, activity certier out by the Appellant is Weightment Sarvice, and they have no concerned with the sale of marketing of goods. Turnion, the appel anti-pas not prevides any assistance sa pulpore to their Costoine's Max. Truck Brivers. Thus, I hold that the Weighmansolution caused but by the Aphal and Is not covered upder the Physiness Support Service: as defined under Section 65 (19%) of the Jin side Act, 1994 renowith  $\Delta r$  area of (0.05)/2 who into the function  $\Delta st$ , 1.994.

1.3: Ay afrown view also by stempting the following case (Stations issued by the following case (Stations issued by the following that the massering of weighbridge and issuing Weighbridge is not powered under the threath category of \*Business 21 schedy services.\*

(ii) Control (Choren of Central, Facility, Jalandhar Versio Uhawarn Sharika, Castrik, P. Lidi, reported at 2009 (10) 5, 100, 203.

- (iii) Commission of Central Escase, Chardisarh control Deviada Computers, reported at 2008 (12) \$ 11.4, 560
- (40) Committee one inclinential Exercise Chantespirit versus Northern Computer, heportes at 2009 (13) S.T.C. 34
- (iv) Commissioner of Central Excise, Chandigapt various Partie Epper Computers, reported at 2000 (12) 5.7.9, 721
- In west of chose, I am of the considered upleton that the Weighteen MOVices can educat be the Appellant within the Iron large of Nashham is not covered under the 1990, he covered of Service Tectures "Subject Service" as defined under Section 55 (104c) of the Emance Act, 1994 renewith Section 55(105)(222g) of the Finance Act, 1994.
- Further, I also find that apact and has continued that Worghnian sorvices provided by them is one of the statutary / apactatory requirements and Chaterone no service tables leviable thereon. Inclined that the spurstant have contened for the work of Wilgament Sorvices on the work fibridge insiductional that one has a first work of Wilgament Sorvices on the work fibridge insiductional appointed as find this following for the spots that the deposition is all the Constant Appointed as find this following fibridge in the plant area of Navlack in The appellant has come used a rather worshaming worshaming worth in the plant area of Navlack in The appellant has come used a rather worshaming worshaming the plant area of Navlack in The appellant has come used a rather worshaming the Navlack in the plant area of Navlack in The appellant has come used a rather worshaming the Navlack in the
  - The Conditions to the highlight by an applicant for costopy and bond both of imported on eapon typics for a customs above the properties of who intends to the appropried as a Customs Congo Sarvish provider for custody of imported goods or expecting code and commanding of source, pools, in a customs area, remains for referred to as the appropriate, shall follow the following conditions, remains to
  - The amplicant shall provide the following to the excissation of the Commissioner of Eustern stranger:
  - (i) Intrastructure, enumeroal and arcounts on greater for icoding, throughing stacking, handless smither and cost. Ting of containers, somethy dispatch and sourcey of containers and can product for ording :
  - (a) Standard beyone in the Harry fitty equipment for use in the operations, and Sakking 20%;
  - (b) Building Text Costonie is tipol, in others of the name building text larger (201) Service Control and User agentics with

The Profession of the Market



ly sides and labitates,

- (c) shounge facility, separately for inderced, export and assessingment goods;
- (c) is also projected with appointed materialization materials.
- for a ladequate parlars, space for velifices.
- countary wat;
- (a) internal service reases:
- (h) gl. compa weign-hadge and other weighing and messymma devices;
- (i) samplificated system for location and accounted at goods, and processing of documents;
- (j) accept is air conditioned space and power back up, randow, epinetworking and outer equipment for secure connectiable of a the Customs Automated system; and for epidence of information between Costoms Community produces:
- (b) fool sits (a) auction, naturing by assumon, for disposal of unclessed, unclaimed or abandoned carrie;
- (1) Societies for installation of scanning equipment;
- (iii) a cutility this vicess certify the emblity unauthorized aggress is part, premisely and
- (i) such other familities as the Constrissioner of Sustains may specify having regard to the custody and handling of inhomed ay export goods in a customs area;
- (a) are, a some one specials premises for looping, unleading, and has and coming of the cargo for the projected couparty and for the commission and purposeperations as may be required in compliance with any law for the time being in Carco.
- (iii) Appliful two can an amount equal to the average value of goods likely to be stored to the distributions are based on the projected capacity, and of an amount as the Combits onet of Coshors mad specify his tig regard to the goods which have already been insured by the importers or exporters."
- The for going through the above soon mandatory conditions are concerning of Cargo in Costons Areas Regulations, 2009, I find that accounts a number (a), in the mentioned as releaterns weigh bringe and other tweights and meanting discussed. Thus, I hold that having an electronic weigh under a find to a week is stationally rectifement as prescribes under canading of cargo in this time. Area disjulations, 2009, notified and Pathicerum Ro. 2009/finding to the Costons (AT) deleted to 5,0009. For ther, I also not keek that Weight ent Service grow AD by the appealant is not for all built, estrated to the cargo available to the first area of reached the incompact that the receives to any valueles raving a har than local arrays. This, the appealant has conflictly mid-Tod. The Weight ieth proceedures as prescribed chool law Fortier, I also not cod that within the port area, bulk carso of Cool is bying, which has been imported by ranges important. Tither, the sarge of cool has been allowed to stone in ascerba plots overlable and allocator at

Resalkin portugy tingeral, Marieline Board as well as despines. Thus, it is armoresult when  $t \in \mathsf{Guippat}$  . We filther Bound as well as identicans to interface the as vertically of the corgo. The bulk corgo in cost Ginec process through that mode thread Weighmont. If we talk just about the other conductors, Department on Guiprof Maritime Physic to exceptain he to how this hipported dange has been dispatched and sont out for hort and how much incomed congress, that is observed. avertiable on the plot designated by the Customs and Guya of teamtime genut. Further, for the P  $(s)_0$  as as well as 6 withorholds,  $(t,s)_0$  and above  $(s)_0$  such that is have intelliqued bity of pargothas here i dispatched ( on the total quantity of  $\cos g$ charge given by the Sustains, and in Section 47  $\pm$  10er Sustains 451, 1 but and now much quantity of the Cargo is remaining at blot available, within the paralleles. further, it is also reinted that the Nevlathi part area is covered under the stage  $\eta_2$ area, for Which CMB is appointed as Costedian. For their as per section 180 of the Costonic Act,  $^{1669}$  , the conversions and goods in a distance and displaying Lemma dec contact of efficiencial suistants and denefore z.) the convagances which the part area is taken the control of the Chistoria as yes as Eugarat Maritime Every, Thos. in compliance of the provisions of Section 141 of the Customs  $\lambda m_{\rm s}$  1957, 0.1600 is as well as Aujoint continue Roard has also installed Cholis Pixe thorough writtingly. With the and undersional enter in the Nawa (hit Political), exist from the Naviski (borts)  $\dot{m{\kappa}}$  and sold check best, the offers on duty manufacturily check the derga vehicle to: ascertain as to low much cargo is being a spatched by the bargo school from the deviable) For a Such different assertant the Weighmann of range  $lpha_{
m P}$  (e.5):  $lpha_{
m P}$ Weightners side its acceptance appears it. Without Weighners copy the information cute at check post would not allow any cargo variety. In post with the coups of and from the Navikhi port. All the trick drivers have to deposit the same base in which are quartery of the cargo as mentioned in the Weighman i wip hat to be: declared and such space page has being perastred of the rate of Unank hard and W1000 both gate gass, the officers on outy world not sount out ontry comploança. variates. Further, it is also noticed that the Customs Officers used to give action Cusizons Charge of the bulk cargoined Coallying within the port wice under to two c  $-\ell$  of the Coston's Actual 260. To more on the quantity of the propoliciette is that  $\Re r$ gives by the customs  $\Omega^{2}$  cors under Section 47 at the Customs act, 1862. Weighnent stip is only the documentary existences from which they can aske taking the exact quantity of dispatch from the Navlald i port and construing construy. evallable on post, thus, the Weighment of Cargo is no long increasions. regulieries, under itanicing of Cargo in Costons Areas Regulations, 2009 for also manifectory requesiment for Clistons in two Children workening Source to ascerts in have much imported quantity of dargo has been display, and form the post area and

 $P(a) \in A(a) \cap \{a,b\}$ 

now into the upone equal the  $\mathcal{A}$  (algo has been available within the nom size .

- Also file that, it also rety upon the judicial proposition of combine Suprome Could of holder passed in the case of commissionar was the ships Harding 2011 (24) 5.1.3. If 35 (3.3.1) and order passed by the Tribuest in case of W/s. Incomo Macela and Equipments Testing File rolls? Versus CCE Salem reported at 20 3-710L-132-0357/M-m/s), wherein this lines that distributy solvings does not satisfy, acretical task in bus, the work of Weighment Norwice carried out by the appeal and is distributy confidence that distribute with activity involving statusary requirement. Under covered of demonstrate that under the category of "Dustress Architecy Versions".
- and the Magazine force of discustories, it is blood that the Wargament applies comise out by the superlist of an or covered under Solvice tax under the category of 18 km/st Superior pervises on defined under Soction 65 (10c) of the Enance Act. 1994, resolvish Soction 65 (105)(1724), of the Enance Act, 1994, paperiors, 1995, that is pagited order passed by the obvertabilitating authority is scale to be set asing.
- Out of Crice, demand of Service Tax is not tensible, as help above, the personner construction of construction of section 7. a) the Engine Act, 1995 and notables aboved under Sections 78, 77(1), 77(2) and (8)(1) of the Engine Act, 1995 have sections consisted.
- If where of the discussion held, I set aside the hopograph order pastoning the level negurinous bathouty and all asy the appear integrals up the appellant.
- हर । अधिकत्यां कृत्य कर्न कि गई अधित कर्जाग्याः अधिकत् स्वीके से किया जन्म है।
- The Algiest Gled by the susettands disposed off in above to my

(बद्राजुनमें तृति कि

र्यो सन्दर्भ

# By Ragd, Pa<u>√1,6</u>10

Τυ

etra. Khazam (kampa Servita) rogisterod (di ne ac hi di zalvani Champers) Capat Rogo.	્રાંક તો પ્રકૃષ્ણિયાં સાંગ્રેક વર્ષો દેશક વિષ્કૃત હતે હોંગ્રેક્સ સાંગ્રેક્સ માટે જેવા છે તે વર્ષ ફાઇસ્ટાલા કરવા
Darwit	द् . सितन

- Boay le la 1 The Chief Commissionor, CSC & Confrei Expide, ASD original Abelian Africant of 1 The Chief Commission of the Lander Reduction presisterate, High-
- If n Commission of CST & Cart all Euclee Ballot Commissionerate, Eq.(c)
   The Additional Commissioner (QST & Cartial Egist), Balkot Commissionerate.
- 4. The Deputy Commission G., CST & Carina Hooks, Clessics, Mod.,

ken Guaro File

