रजिस्टर्ड डाक ए.डी. द्वारा

: आयुक्त (अपील-I) का कार्यालय केन्द्रीय उत्पाद शुल्क :
सैन्टल एक्साइज भवन, सातवीं मंजिल, पौलिटैक्नीक के पास,
आंबावाडी, अहमदाबाद– 380015.

क फाइल संख्या : File No : **V2(GTA)14/STC-III/2016/Appeal-I** /615-619
V2(GTA)15/STC-III/2016/Appeal-I

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-259 to 260-16-17**
दिनाँक Date **27.02.2017** जारी करने की तारीख Date of Issue _____

श्री उमाशंकर, आयुक्त (अपील-I) केन्द्रीय उत्पाद शुल्क अहमदाबाद द्वारा पारित

Passed by **Shri Uma Shankar** Commissioner (Appeals-I) Central Excise Ahmedabad

ग _____ आयुक्त केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश सं _____
_____ दिनाँक : _____ से सृजित

Arising out of Order-in-Original No **AS PER ORDER** dated **AS PER ORDER** Issued by: Additional Commissioner, Central Excise, Din: Gandhinagar, A'bad-III.

ध अपीलकर्ता / प्रतिवादी का नाम एवं पता Name & Address of The **Appellants**/Respondents

M/s. Oil & Natural Gas Corporation Limited

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर सकता है:–
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:–
Appeal to Customs Central Excise And Service Tax Appellate Tribunal :-

वित्तीय अधिनियम,1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:–
Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ.20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेधाणी नगर, अहमदाबाद–380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal (CESTAT) at O-20, Meghani Nagar, New Mental Hospital Compound, Ahmedabad – 380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9(1)के अंतर्गत निर्धारित फार्म एस.टी– 5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरूद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में जहाँ सेवाकर की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/– फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/– फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/– फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules 1994 and Shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated.

(iii) वित्तीय अधिनियम,1994 की धारा 86 की उप–धारा (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अंतर्गत निर्धारित फार्म एस.टी.7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क/ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (उसमें से प्रमाणित प्रति होगी) और आयुक्त/सहायक आयुक्त अथवा उप आयुक्त, केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए सीमा एवं केन्द्रीय उत्पाद शुल्क बोर्ड/ आयुक्त, केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रति भेजनी होगी।

(iii) The appeal under sub section and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST.7 as prescribed under Rule 9 & (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise or Commissioner, Central Excise (Appeals) (one of which shall be a certified copy) and copy of the order passed by the Central Board of Excise & Customs / Commissioner or Dy. Commissioner of Central Excise to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तो पर अनुसूची–1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रू 6.50/– पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjuration authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act,1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. **सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, १९४४ की धारा ३५फ के अंतर्गत वित्तीय(संख्या-२) अधिनियम २०१४(२०१४ की संख्या २५) दिनांक: ०६.०८.२०१४ जो की वित्तीय अधिनियम, १९९४ की धारा ८३ के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो**

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

(i) **धारा 11 डी के अंतर्गत निर्धारित रकम**

(ii) **सेनवैट जमा की ली गई गलत राशि**

(iii) **सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम**

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगे।

4. For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

Under Central Excise and Service Tax, "Duty demanded" shall include:

(i) amount determined under Section 11 D;
(ii) amount of erroneous Cenvat Credit taken;
(iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(4)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(4)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

ORDER-IN-APPEAL

Two appeals have been filed by M/s. Oil and Natural Gas Corporation Limited, KDM Bhavan, Palavasna, Mehsana, Gujarat – 384 002 [for short – 'appellant'], the details of which are as follows:

Sr. No.	OIO No. and date	OIO passed by	Appeal No.
1	AHM-STX-003-ADC-MSC-037-15-16 dated 25.1.2016	Additional Commissioner, Central Excise, Ahmedabad-III	14/STC-III/2016-17
2	AHM-STX-003-ADC-MSC-038-15-16 dated 25.1.2016	Additional Commissioner, Central Excise, Ahmedabad-III	15/STC-III/2016-17

Both the appeals are being taken up vide this OIA.

2. Briefly stated, the facts in respect of the appeal at Sr. No. 1, is that CERA raised an objection, that though the appellant had paid service tax under reverse charge mechanism [RCM] for the months from July 2012 to February 2013, only in the month of March 2013, they had however, not paid interest on the delayed payment. Based on the objection a show cause notice dated 10.10.2014 was issued to the appellant demanding interest on delayed payment of service tax and further proposing penalty on the appellant under Section 76 of the Finance Act, 1994.

2.1 The issue in respect of the appeal mentioned at Sr. No. 2, is that an objection was raised by CERA that the appellant was availing services of SRPF and discharging duty under RCM for which the service provider was charging the cost of deployment of personnel from the level of Commandant to the level of class 4 staff; that the cost of services included (i) salary viz Basic pay plus grade pay plus dearness allowance plus holiday pay of each official (ii) Leave salary contribution of each official and (iii) pension contribution [including new pension scheme] of each official. House Rent Allowance [HRA] was not recovered in any bill by the service provider as the appellant had allotted its own quarters to SRPF free of charge. Audit felt that the amount of HRA not included for levy of service tax was an additional consideration received by the service provider and therefore, should have formed a part of the value of the taxable services. Based on this objection, a show cause notice dated 9.10.2014 was issued to the appellant demanding service tax, short paid, along with interest and further proposing penalty on the appellant in respect of services availed by SRPF and CISF for the period from July 2012 to March 2014.

3. These show cause notices were decided by the Additional Commissioner, Central Excise, Ahmedabad-III Commissionerate [for short – 'adjudicating authority], vide the aforementioned two OIOs, wherein in respect of the issue mentioned at para 2, supra, he demanded interest and penalty and in respect of the issue mentioned at para 2.1, he confirmed the duty along with interest and also imposed penalties on the appellant.

4. It is against these impugned orders, both dated 25.1.2016, that the appellant has filed two appeals, wherein he has raised the following averments:

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(a) the adjudicating authority failed to consider any of the submissions made;
(b) that as soon as they were notified about applicability of reverse charge mechanism, they had immediately paid service tax, therefore at least no penalty be imposed and benefit of Section 80 of the Finance Act, 1994, may be extended;
(c) 'security service' which is received by the appellant is covered under the scope of reverse charge mechanism *w.e.f.* 7.8.2012 vide notification No. 45/2012-ST dated 7.8.2012;
(d) no service tax under RCM was payable till 7.8.2012; that during the entire period in dispute, service tax was only 75% of the total value; that the appellant had paid service tax on 100% of the value of service tax;
(e) that if the intention was *malafide*, they would not have paid service tax;
(f) the wrong classification of service is sought to be made in the show cause notice; that the service is covered under 'security service' and not under the head 'support service'.

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(a) the adjudicating authority failed to consider submissions of the appellant;
(b) that as per the contract, as far as monetary consideration is concerned, it is clearly incorporated that the amount of consideration is to be paid by the service recipient in exchange of the services provided by the service provider;
(c) that whatever amount of consideration was paid by the appellant to CISF and SRPF as per their monthly bill, the service tax liability was discharged on the said amount under RCM
(d) that the security contract entered into between CISF/SRPF and ONGC had no reference for the monetary consideration of such additional facilities;
(e) the value of accommodation being neither monetary or non monetary consideration flowing from service recipient accruing any benefit to of service provider, it would be outside the taxable value;
(f) that they would like to rely on the case of M/s. Bhayana Builders [2013(32) STR 49] and Intercontinental Consultants and Technocrats Private Limited [2013(29) STR 9];
(g) the issue is no more *res integra;* that Section 66 of the Finance Act , 1994, levies tax only on the taxable services; it is an inbuilt mechanism to ensure that only the taxable services shall be evaluated under the provisions of sections 66, 67(1)(ii); that the value of taxable service shall be the gross amount charged by the service provider and nothing more and nothing less than the consideration paid as quid pro quo for the service;
(h) that section 66, 67 and 94 mainfest that only the service actually provided by the service provider can be valued and assessed to tax;
(i) that the show cause notice is time barred and extended period cannot be invoked;
(j) that no penalty could have been imposed on the appellant;
(k) that CISF HQ, New Delhi vide letter no. R-13013/31/06/S-Tax/Accounts/Recovery/14-62 dated June 2014, has already made a reference to Ministry of Finance seeking exemption from payment of Service tax on the facilities like family/barrack accommodation, medical expenses, vehicle running and maintenance, telephone facilities etc provided by ONGC; that the decision of the Ministry of Finance is awaited.

5. Personal hearing was granted on 24.01.2017, in respect of both the appeals. Shri D.K.Trivedi, Advocate and Shri Dhanesh Khatri, CA, appeared on behalf of the appellant in respect of both the appeals, wherein they reiterated the grounds of appeals.

6. I have gone through the facts of the case, the appellant's grounds of appeal, and submissions made during the course of personal hearing. The issue to be decided are:

(i) whether the appellant is liable for interest and penalty in respect of delayed payment of duty; and
(ii) whether the free of cost accommodation [HRA], which is not included in the bills by the service providers shall form part of the taxable value, for calculating service tax.

6.1 I find that there is a delay of 16 days in filing both the appeals. The appellant has filed a condonation of delay application in this regard. In terms of proviso to Section 85(3A) of the Finance Act, 1994, I condone the delay in filing the present appeal.

7. I would first like to discuss the issue mentioned at (ii), *supra*. The adjudicating authority's findings in this regard is that the appellant had provided rent free accommodation/quarters to the staff of service providing agency; that the service provider had not recovered the cost of HRA; that service tax should be levied on value of consideration received for the provision of service which includes both monetary consideration and equivalent money value of non monetary consideration; that the recipient has not included the amount of HRA because rent free accommodation was provided; the portion of monetary consideration which was not taken into account shall be considered to be gross amount charged, for the purpose of calculating the taxable value.

8. As the issue revolves around Section 67 of the Finance Act, 1994, the relevant extracts is reproduced below for ease of reference:

Finance Act, 1994

Section 67. Valuation of taxable services for charging service tax. —
(1) Subject to the provisions of this Chapter, where service tax is chargeable on any taxable service with reference to its value, then such value shall, —

(i).....;
(ii) in a case where the provision of service is for a consideration not wholly or partly consisting of money, be such amount in money as, with the addition of service tax charged, is equivalent to the consideration;
(iii) in a case where the provision of service is for a consideration which is not ascertainable, be the amount as may be determined in the prescribed manner.

(2) Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged.

(3) The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.

(4) Subject to the provisions of sub-sections (1), (2) and (3), the value shall be determined in such manner as may be prescribed.

Explanation. — For the purposes of this section, —
(a)"consideration" includes any amount that is payable for the taxable services provided or to be provided;

9. The facts are that the appellant, a recipient of security from SRPF and CISF [Government bodies], was discharging service tax under RCM on the amount charged by the two organizations under 'support services'. The service provider was charging the cost of deployment of personnel from the level of Commandant to the level of class 4 staff; that the cost of services included (i) salary viz Basic pay plus grade pay plus dearness allowance plus holiday pay of each official (ii) Leave salary contribution of each official and (iii) pension contribution [including new pension scheme] of each official. House Rent Allowance [HRA] was not recovered in any bill by the service provider as the appellant had allotted its own quarters to SRPF free of charge. The dispute is whether the

appellant is required to add HRA, to the amount charged by the two organizations for computing the value of taxable services under Section 67 of the Finance Act, 1994? On going through Section 67 of the Finance Act, 1994, sub clause(i) states that where service tax is chargeable on any taxable service with reference to its value then such value shall in a case when the provision of service is for consideration in money be the gross amount charged by the service provider for such service. Sub clause(ii) states that where provision of service is for a consideration not wholly or partly consisting of money, the value shall be such amount in money as with the addition of service tax charged, is equivalent to the consideration. Sub clause (iii) further states that whether the provision of service is for a consideration which is not ascertainable, the amount may be determined in the prescribed manner. The explanation to the section 67 of the Finance Act, 1994, purports to define the expressions *consideration*, *money* and *gross amount charged.* In this case, the equivalent money value of non monetary consideration [free of cost accommodation] could be easily determined on the basis of House Rent Allowance entitlement of the officers, deployed by SRPF and CISF for providing security to the appellant. Hence, in terms of Section 67 of the Finance Act, 1994, it is clear that HRA, towards free accommodation provided by the service recipient to the service provider, is a part of the consideration and therefore, should have been included in the gross amount charged, on account of the benefit accruing to the service provider. The appellant should have discharged service tax under RCM, after adding the cost towards accommodation to the gross amount charged by the two organizations. Even otherwise, the appellant is paying HRA to CISF and SRPF, in respect of locations where they are not able to provide free accommodations.

10. I would now like to discuss the two case laws relied upon by the appellant, viz [a] Bhayana Builders Private Limited [2013(32) STR 49]. The larger bench of the Tribunal while deciding the question of inclusion of free supplies of goods to construction service provider, in the value of taxable services under Section 67 of the Finance Act, 1994, held that:

- the non monetary consideration must still be consideration accruing to the benefit of the service provider from the service recipient;
- Section 67 deals with valuation of taxable services and intends to define what constitutes the value received by the service provider as consideration from the service recipient for the service provided, implicit in this legislative architecture is the concept that any consideration whether monetary or otherwise should have flown or should flow from the service recipient to the service provider and should accrue to the benefit of the later;
- the value of free supplies by a construction service recipient for incorporation in the construction would not constitute non monetary consideration to the service provider nor form part of the gross amount charged for the services provided;
- Section 67 does not require inclusion of free supplies in the gross value charged for computation of the value of taxable services;
- the goods and materials used must connote those goods and materials as are charged on the service recipient; that only a benefit, monetary or non monetary accruing to the service provider from the taxable service provided constitutes the value of taxable service and that value alone is legitimately susceptible to the levy of service tax;
- the value of goods and material supplied free of cost by a service recipient to the provider of the taxable construction service being neither monetary or non monetary consideration paid by or flowing from the service recipient accruing to the benefit of service provider would be outside the taxable value or the gross amount charged within the meaning of later expression in Section 67 of the Finance Act, 1994.

The present dispute however, is different from the facts of the above case, in so much so that in the dispute at hand, there was no free supply of goods. Providing rent free accommodation, clearly shows that consideration which has flown from ONGC [service recipient] to CISF/SRPF [service provider] also led to accrued benefit to the service provider, thereby satisfying the legislative architecture, as pointed out in the aforementioned judgement. Had ONGC not provided free accommodation to the personnel of service provider, the cost component would have been incorporated by the service provider in the bill. The case law therefore stands distinguished, since the facts are not similar.

[b] Intercontinental Consultants and Technology Private Limited [2013(29) STR 9]. The Hon'ble High Court of Delhi, in this judgement while holding Rule 5(1) of the Service Tax (Determination Of Value) Rules, 2006 to be ultra vires, held that there can be no inclusion of expenditure and costs which are incurred by the service provider in the course of providing taxable service.

This case law stands distinguished on facts since in this case, Rule 5(1) of the Service Tax (Determination Of Value) Rules, 2006, is nowhere in picture. Further, there is no proposal in this dispute of including expenditure incurred by the service provider into the taxable value.

11. In view of the foregoing, I find this to be a unique and typical case. I further find that that the cost accommodation [HRA], provided by the service recipient to the service provider and which was not included in the bills raised by the service providers, shall form part of the taxable value under Section 67 of the Finance Act, 1994, for calculating service tax. I therefore, find no reason to interfere with the order of the adjudicating authority in so far as demand of duty and interest is concerned. As far as imposition of penalty on the appellant is concerned, I find that the appellant had suppressed facts with the intent to evade payment of service tax and therefore, penalties imposed on the appellant are upheld.

12. Now coming to the second dispute i.e. whether the appellant is liable for interest and penalty in respect of delayed payment of duty[para 6(i), *supra*]. The appellant's averments is that the service provided is covered under 'security service' was brought under the scope of RCM only *w.e.f.* 7.8.2012 vide notification No. 45/2012-ST dated 7.8.2012 and that though they were supposed to pay service tax only @ 75% of the total value, they had paid service tax @ 100% on the value of service tax. The other averment raised is that as soon as they were aware of the liability, they discharged the same and hence no penalty could be imposed. The original adjudicating authority has given detailed finding as to why the service provided by CISF/SRPF is covered under 'support services'. I do not wish to add anything further to it. However, I would like to bring the notice of the appellant to Circular No. 19/2012 issued from F. No. MAT/PMC/13(117) Ser. Tax/2012 dated 2.8.2012, by the GGM-Chief MM Services, ONGC, Dehradun, placed on ONGC's intranet web-site and also available at *www.ongcindia.com/wps/wcm/oldmm/19_2012.pdf,* which clearly shows that M/s. ONGC, way back in August 2012, was aware of their liability of service tax in respect of the said

service under 'support services'. The relevant para is reproduced below for ease of reference:

> *10.5.3 In accordance with the notification No. 30/2012-ST and 26/2012-SST dated 20.6.2012, in the following situations, the liability to pay 100% service tax is on ONGC, hence the bidder shall not include service tax in the quoted prices.*
>
> > *(iii) In respect of services provided or agreed to be provided by way of support service by Government or Local Authority, ONGC to pay service tax on the gross value of service received from Government or local authority such as security services from CISF etc.*

13. In view of the foregoing, the averments of the appellant, lack merit and is therefore is rejected. As is evident above, M/s. ONGC was well aware of their liability [under RCM in respect of support services] from the July, 2012, I do not find any reason to interfere with the original order demanding interest and imposing penalty on the appellant. The appellant has requested waiving of penalty imposed on them under Section 80 of the Finance Act, 1994. This request cannot be acceded to since the appellant has not been able to prove that there was any reasonable cause for their not discharging the tax within the stipulated period, more so when they were aware of their liability in this respect.

14. Hence, both the OIOs dated 25.1.2016, are upheld and the appeals are rejected.

15. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

15. The appeal filed by the appellant stands disposed of in above terms.

(उमा शंकर)
आयुक्त (अपील्स - I)

Date: 27/2/2017

Attested

(Vinod Lukose)
Superintendent (Appeal-I)
Central Excise, Ahmedabad
BY RPAD.

To,
M/s. Oil and Natural Gas Corporation Limited,
KDM Bhavan,
Palavasna, Mehsana,
Gujarat – 384 002

Copy to:-

1. The Chief Commissioner of Central Excise, Ahmedabad.
2. The Commissioner of Central Excise, Ahmedabad-III.
3. The Additional Commissioner (System), Central Excise, Ahmedabad-III
4. The Deputy/Assistant Commissioner, Service Tax Division, Gandhinagar, Ahmedabad-III
5. Guard file.
6. P.A