केंद्रीय कर आयुक्त (अपील)
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
वस्तु एवं सेवा कर भवन, GST Building, 7th Floor,
सातवीं मंजिल,पोलिटेक्निक के पास, Near Polytechnic,
आम्बावाडी, अहमदाबाद-380015 Ambavadi, Ahmedabad-380015
079-26305065 टेलेफैक्स 079 - 26305136

क फाइल संख्या :File No :**V2(WCS)5/AHD-III/2017-18** /10102 to 10106

ख अपील आदेश संख्या :Order-In-Appeal No.: **AHM-EXCUS-003-APP-0133-17-18**

दिनाँक Date :**25.09.2017** जारी करने की तारीख Date of Issue: 29-11-17

A. file

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals)Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : **AHM-STX-003-ADC-AJS-057-16-17** दिनाँक : **15.02.2017** से सृजित

Arising out of Order-in-Original: **AHM-STX-003-ADC-AJS-057-16-17,** Date: **15.02.2017** Issued by: Additional Commissioner, Central Excise, Div:Gandhinagar, Ahmedabad-III.

ध **अपीलकर्ता** एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Shree Sai Oil Field Services Private Limited

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूवोक्त धारा को उप–धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलें में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो डयूटी केडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए–8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनाँक से तीन मास के भीतर मूल–आदेश एवं अपील आदेश की दो–दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35–इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर–6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 200/– फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/– की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35– ण्0बी/35–इ के अंतर्गतः–

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ–20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद–380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए–3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणें की गई अपील के विरूद्व अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/– फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखाकिंत बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registar of a branch of any

nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall beer a court fee stamp of Rs.6.50 paisa as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।
Attention in invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) 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।

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.

(6)(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।

(6)(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

This appeal has been filed by M/s. Shree Sai Oil Field Services Pvt. Ltd., Raj Avenue, 335/1, Highway Road, Nagalpur, Mehsana (hereinafter referred to "as the appellants") against the Order-in-Original number AHM-STX-003-ADC-AJS-057-16-17 dated 15.02.2017 (hereinafter referred to as "the impugned order") passed by the then Additional Commissioner of Central Excise, Ahmedabad-III (hereinafter referred to as "the adjudicating authority").

2. Brief facts of the case are that the appellants are engaged in providing taxable service under the category of Works Contract Service and Mining Service to the ONGC and are holding Service Tax registration number AAOCS7395FSD001. During the course of audit, it was found that they were providing management, maintenance and repair service and showing the same under works contract service and paying less duty. Prior to 01.07.2012, the said services were not classifiable under Works Contract service. With effect from 01.07.2012, the term "Works Contract Service' had been interpreted under Section 65B(54) of the Finance Act, 1994 and maintenance or repair service was incorporated under works contract service. However, As per Rule 2A(ii) of Service Tax (Determination of Value) Rules, 2006, in case of works contract entered for maintenance or repair, Service Tax shall be payable on 70% of the total amount charged subject to the condition that the CENVAT credit, of duties or cess paid on inputs used for the provision of Works Contract services, has not been availed. It was noticed that the appellants had availed CENVAT credit as well as paid Service Tax on 70% of total amount charged for the works contract. Also, during reconciliation of income showing in the Profit & Loss Accounts and income ledgers and income declared in the ST-3 returns, it was noticed that they had short paid Service Tax amounting to ₹16,32,909/-. Thus, a show cause notice, dated 07.03.2016, was issued to the appellants. Said show cause notice was adjudicated by the adjudicating authority, vide the impugned order. The adjudicating authority, vide the impugned order, confirmed the demand of Service tax of ₹1,97,41,620/- (₹91,27,000/- + ₹89,81,711/- + ₹16,32,909/-) under Section 73 and ordered for payment of interest under Section 75 of the Finance Act, 1994. He also imposed penalty under Section 78 of the Finance Act, 1994.

3. Being aggrieved, the appellants have filed the present appeal. The appellants argued that the service they were providing should be classifiable under Works Contract service. They further claimed that subsequent audit team conducted audit for the period 2014-15 but no objection regarding this has been raised by the said team. Therefore, the service has been wrongly classified under maintenance or repair service by the previous audit team. In support of this claim, the appellants stated that they had enclosed the audit

report of 2014-15 along with their grounds of appeal. However, I could not find the said audit report in spite of thorough search.

Regarding the issue of non-reversal of CENVAT credit, the appellants contended that they had already reversed the said credit and therefore, the benefit of composition scheme cannot be denied to them.

Regarding the issue of short payment of Service Tax detected during reconciliation, the appellants stated that the reconciliation done by the departmental officers of audit was not correct. The appellants consider that the reconciliation done by them was correct. According to the appellants, differential amount of ₹40,76,795/- was the actual payable amount and was paid during audit and hence no Service Tax payable is due after that.

4. A personal hearing in the matter was held on 07.09.2017 and Shri Vipul Khandhar, Chartered Accountant appeared for the same and reiterated the grounds of appeal. Shri Khandhar argued that the department has denied the exemption to them on procedural grounds. They had already paid the short paid amount (found during reconciliation) much before the show cause notice was issued to them.

5. I have carefully gone through the facts of the case on records, appeal memorandum and submissions made by the appellants at the time of personal hearing. I find that there are following three grounds, based on which, the Service tax amount of ₹1,97,41,620/- (₹91,27,000/- + ₹89,81,711/- + ₹16,32,909/-) has been confirmed and demanded from them vide the impugned order;

(i) Service Tax amount of ₹91,27,000/- demanded as short paid by the appellants towards the management, maintenance or repair service shown as works contract service.

(ii) The benefit of paying Service Tax on 70% of the total amount charged towards works contract service was denied and an amount of ₹89,81,711/- was demanded as Service Tax short paid.

(iii) Service Tax amount of ₹16,32,909/- was demanded on the differential value as per reconciliation of income with the ST-3 returns.

Now I will discuss all the above issues point wise in detail.

6.1. I now take up the first issue which is demand of Service Tax amounting to ₹91,27,000/- as short paid by the appellants towards management, maintenance or repair service shown as works contract service. In this regard, I find that the audit team had examined the contract made by the appellants with the ONGC for 'Maintenance and Management of SRP Surface Systems installed at Mehsana Asset, ONGC' and found that the

work, in this regard, carried out by the appellants was maintenance and or repair of the SRP Surface System. This is not contradicted by the appellants. Prior to 01.07.2012, 'Management, Maintenance or Repair' was not covered under the 'Works Contract Service'.

Management, Maintenance or Repair service has been defined under Section 65(64) of the Finance Act, 1994 which is reproduced as below;

> *"65(64) 'Management, Maintenance or Repair' means any service provided by-*
>
> *(i) any person under a contract or any agreement; or*
> *(ii) a manufacturer or any person authorized by him,*
> *in relation to,-*
> *(a) management of properties whether immovable or not;*
> *(b) Maintenance or repair of properties, whether immovable or not; or*
> *(c) Maintenance or repair including reconditioning or restoration, or servicing of any goods, excluding a motor vehicle."*

Thus, it is very clearly mentioned, above, exactly which activities are to be incorporated in the category of Management, Maintenance or Repair service. Upto 30.06.2012, the Works Contract Service was defined under Section 65(105)(zzzza) of the Finance Act, 1994. The content of the said definition is reflected as under;

> *"Taxable service means any service provided or to be provided to any person, by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.*
>
> *Explanation- For the purpose of this sub-clause, "Works Contract" means a contract wherein,-*
>
> *(i) Transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and*
> *(ii) Such contract is for the purpose of carrying out;*
> *(a) Erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transfer of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing, lift and escalator, fire escape staircases or elevators; or*

(b) Construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or

(c) Construction of a new residential complex or a part thereof; or

(d) Completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or

(e) Turnkey projects including engineering, procurement and construction or commissioning (EPC) projects".

Thus, from the above, it is very much clear that the activity of maintenance or repair conducted by the appellants (upto 30.06.2012), as per the contract, falls under the category of Management, Maintenance or Repair service and not under the then Works Contract service. After 01.07.2012, the activity was brought under the category of Works Contract service. Therefore, I understand that the appellants should have paid Service Tax on the entire value and not on 70% of the total value. Further, the appellants, in their grounds of appeal, argued that the successive audit team, who conducted audit for the period 2014-15, did not raise the issue and considered the service in Works Contract. I believe that when the said activity was included in Works Contract service from 01.07.2012 onwards, the officers of the audit team conducting audit for the period 2014-15 are not supposed to treat the said service separately. In view of the above, I consider the demand of ₹ 91,27,000/- to be correct and reject the appeal to this extent.

6.2. Now comes the second issue which is denial of the benefit of paying Service Tax on 70% of the total amount charged towards works contract service and demanding an amount of ₹89,81,711/- as Service Tax short paid. In this regard, the issue pertains to post 30.06.2012 where the service of repair and maintenance was incorporated under the category of 'Works Contract Service'. With effect from 01-07-2012, service portion in execution of works contract has been listed as declared service.

Section 65B(54) defines "Works Contract" as;

"Works contract means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property".

Thus, it quite clear that post 30.06.2017, the appellants were eligible to pay Service Tax on 70% of the total amount charged under 'Works Contract Service'. However, the provider of taxable service cannot take CENVAT credit

of duties or cess paid on any inputs, used in or in relation to the said works contract, under the provisions of CENVAT Credit Rules, 2004. It is to be noted that only the provider cannot be able to avail Cenvat credit on inputs; there is no restriction on service receiver. It was noticed that the appellants had availed CENVAT credit of duty paid on inputs and therefore, they were not entitled to pay Service Tax on 70% of the total amount charged. In this regard, the appellants have informed me that they had already reversed the said credit. They further added that as they had reversed the said credit, the benefit of composition scheme cannot be denied to them. They have enclosed copies of some challans regarding payment of Service Tax along with interest under the category of Works Contract Service, but same is not clear to me as to whether they pertain to reversal of CENVAT credit or short paid Service Tax. The appellants, in their appeal memo, did not mention any detail; vide which it could be concluded that they have actually reversed the said credit along with interest. However, considering the appellants' statement to be true, it requires to be verified along with supporting evidences to before allowing them the benefit of composition scheme. Therefore, I remand the case back to the adjudicating authority for verification of the claim of the appellants regarding reversal of CENVAT credit. The adjudicating authority is directed to specify the outcome of his verification very clearly and if found to be correct, he should clearly spell out why the benefit of composition scheme should be further denied to the appellants or otherwise.

6.3. Regarding the third issue where Service Tax amount of ₹16,32,909/- was demanded on the differential value as per reconciliation of income with the ST-3 returns, the appellants stated that the reconciliation done by the departmental authority was not correct and therefore, they had correctly done the reconciliation and already paid the differential amount of ₹ 40,76,795/-. Thus, no more differential amount requires to be paid by them and hence, the demand for ₹16,32,909/-, as differential amount, needs to be set aside. In this regard, I find that the adjudicating authority, in the impugned order, mentioned that while submitting their reconciliation, the appellants had reduced the material cost from the amount received towards taxable value by claiming the benefit of Notification number 12/2003-ST. The adjudicating authority, further quoted that the procedure adopted by the appellants while reconciling, is totally inadmissible. In the appeal memo, the appellants have not countered the above allegations put forth by the adjudicating authority; instead, they preferred to produce the same excuse which was submitted before the adjudicating authority. They have resorted to repeating the same argument again and again without any valid evidence to counter the allegations of the department. This proves that their argument is fabricated and devoid of any solid ground and hence, I am unable to

accept their argument and consider the view of the adjudicating authority to be correct. Thus, accordingly, I reject the appeal as per the discussion above.

7. The appeal is disposed off in terms of the discussion held above in the paragraphs 6.1, 6.2 and 6.3.

8. अपीलकर्ता द्वारा दर्ज की गई अपीलो का निपटारा उपरोक्त तरीके से किया जाता है।

8. The appeals filed by the appellant stand disposed off in above terms.

उमा शंकर

(उमा शंकर)

CENTRAL TAX (Appeals),

AHMEDABAD.

ATTESTED

02/11/17

(S. DUTTA)

SUPERINTENDENT,

CENTRAL TAX (APPEALS),

AHMEDABAD.

BY R.P.A.D

To,

M/s. Shree Sai Oil Field Services Pvt. Ltd.,

Raj Avenue, 335/1,

Highway Road, Nagalpur,

Mehsana

Copy to:-

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Commissioner, Central Tax, Gandhinagar.
3. The Dy. / Asstt. Commissioner, Central Tax, Division- Mehsana.
4. The Addl./Joint Commissioner, (Systems), Central Tax, Gandhinagar.
5. Guard file.
6. P.A file.