

**WELCOME TO ALL DELEGATES FOR
SEMINAR ON
SERVICE TAX (Specified Subject)**



- Person Liable to Pay Service Tax
- Important Accounting Controls for 100%
Statutory Compliance
- Landmark Judgments

- **Section 68 (1)** : Every person providing taxable service shall pay service tax at the prescribed rate specified in Section 66B
- **Section 68 (2)** : Provides that person other than Service Provider can be made liable to pay service tax by issuing notification and notification can prescribed that part of service tax be paid by service provider and balance by other person (recipient of service)

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service	Remarks
1	services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	Nil	100%	As per Existing provision
2	services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road (GTA)	Nil	100%	As per Existing provision
3	services provided or agreed to be provided by way of sponsorship	Nil	100%	As per Existing provision

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service	Remarks
4	services provided or agreed to be provided by an arbitral tribunal	Nil	100%	New
5	services provided or agreed to be provided by individual advocate or a firm of advocates by way of legal services	Nil	100%	New
6	services provided or agreed to be provided by Government or local authority by way of support services excluding,- (1) renting of immovable property, and (2) services excluded under negative list	Nil	100%	New

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service	Remarks
7	services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not engaged in the similar line of business			New - Services by individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as a body corporate, located in the taxable territory
	on abated value	Nil	100 %	
	on non-abated value	50%	50%	

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service	Remarks
8.	services provided or agreed to be provided by way of supply of manpower for any purpose	25%	75%	Condition as above
9	Services provided or agreed to be provided by way of Security Services for any purpose.	25%	75%	Condition as above.
10.	services provided or agreed to be provided in service portion in execution of works contract	50%	50%	Condition as above

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service	Remarks
11	taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory	Nil	100%	New
12	Services provided or agreed to be provided by a Director other than Employees to Body Corporate.	Nil	100%	New

**IMPORTANT ACCOUNTING CONTROLS
FOR 100% STATUTORY COMPLIANCE**

- Accounts Master
- Accounts Code
- Service Providers Master :
 - Constitution of Service Provider
 - Nature of Services
 - Account Code

- All credits which do not reflect in VAT/CST Returns.
- Any deduction/ Debit note to supplier/service provider without VAT.
- Re-work/ Segregation charges.
- Penalty
- Procurement Commission (PPP)
- Delayed delivery
- Deduction other than contractual term.

- All transactions which do not reflect in VAT/CST Returns
- Any Incentives to customers without VAT
- Delayed interest - not taxable
- Sales Commission (PPP)

- Notice pay deduction
- Recovery of canteen - exempted
- Transport recovery
- Telephone / Mobile Excess usage recovery for excess usage
- Recovery for usage of guest house, if tariff rate is more than Rs. 1000/day
- Recovery on Account of Loss of Identity batch/uniforms etc

- Process amounts to manufacture – covered under Negative List.
- Intermediary process for which job work is carried out – exempt if final product is chargeable to duty.
- Job work / sub-contracting for services are taxable.
- Valuation

- Forfeiture of share capital – taxable.
- Legal Services by Advocate – taxable under reverse charge.
- Other services provided by Service Provider entitled for Cenvat Credit.

- Public Transport – exempted.
- Travel by AC / First Class Railway – taxable after 1st October 2012 (no reverse charge).
- Travel by Taxies (not metered cab / radio cab etc.) owned by person other than Body Corporate (reverse charge & no Cenvat Credit entitlement)
- Motor Vehicle Carriage engaged for transportation of employees – service tax payable under Reverse Charge & no Cenvat Credit entitlement.

- Hotel Bills – stay – if tariff rate is more than 1000/- taxable in hands of hotels & Cenvat is entitled.
- Food – AC with Bar Facility taxable otherwise exempt. No cenvat.
- Travel by AC Metered CAB

- Works Contractors – other than Body Corporate – reverse charge 50%.
- AMCs
- Repairs to Building.
- Repairs to Road
- Repairs to Office Equipment / Machinery.
- Other Repairs
- Valuation

- Services Provided by contractor for canteen are not taxable subject to covered under Factories Act, but not entitled for Cenvat credit.
- Recovery from Employees – not taxable since canteen may not have AC with Bar.

- Sponsorship services are under reverse charge.
- Sponsorship except for sports arranged by recognized sport bodies as stated in the exemption list are taxable.
- Cenvat Credit is entitled being covered under Sales Promotion.

- Traveling & Conveyance
- Sponsorship
- Commission
- C & F Agent

- Place of Provision of Service
- Deputation of expenses
- Reimbursement of Expense
- Reverse Charge

- Cenvat Receivables
- Cenvat Payable / Service tax Payable
- ISD – Distribution / Credit
- Reversal of Cenvat Credit – under Sub rule 3A of Rule 6 of Cenvat Credit Rules 2004

- **Transaction listing :**
 - Purchase
 - Sales
 - Expenses
 - Income
 - Capital Expenditure

- **Analysis of Expenditure :**
 - Source – Invoice / Debit Notes
 - Service Provider
 - Nature of Contract
 - Account Head

- Creation of Matrix – Service Provider, Nature of Expense and A/c Head
- Creation of New accounting codes
- Standard Accounting Entries
- Inter Group / Inter Unit Transaction Analysis
- Identification of Transactions between Taxable Territory and Non Taxable Territory
- Analysis of Transactions for Import of services and taxability in view of Place of Provision of Service Rules, 2012

- Analysis of Transactions for Export of Service and taxability in view of Rule 6A of Service Tax Rules, 1994
- Analysis of Ageing of Service Creditors and entitlement of Cenvat Credit thereto
- Aging Analysis of Service Debtors and decision of credit notes and adjustment of the service tax payment
- Rebate of Service and Linkage with Input Services / Inputs
- Cenvat Entitlement
- ISD

- Frequent changes in Service Tax
- Industry practices – Corporate / Excise / Finance not working hand-in-hand
- Frequent changes in ISD formula
- Trading activity
- Response to VCES
- After VCES ??
- Trend Continues.....

IMPORTANT CASE STUDIES

- Description as per essential character, if services are naturally bundled
 - SUZLON Infrastructure Vs. CCE 2012 (283) ELT 49 CESTAT
- Construction of Civil Work
- Supply of Installation of transmission line, Erection & Commissioning of wind mill
- Final Testing
- Is the composite service and entire value is to be considered for the purpose of service tax even if 4 separate invoices were raised

- **LEVOB VERZEKERINGEN – BV & OV Bank NV Vs. Secretary of State of Finance, Netherland (2012) 36 – STT – 135**

Supply of Software is customization in training are closely linked and they constitute single indivisible economic transaction, even if separate prices were given – Pre-dominant element will be customization

- **Paschimanchal Vidyut Vitaran Nigam Vs. CCE (2012) 36 STT 636**

Erection commissioning , installation and testing of electricity meter at a premises of electricity consumer is service relating to transmission and distribution of electricity which is exempted.

**SRI BHAGAVATHY TRADERS Versus COMMISSIONER OF CENTRAL EXCISE,
COCHIN 2011 (24) S.T.R. 290 (Tri. - LB)**

Valuation (Service tax) - Reimbursements, inclusion in assessable value - Conflicting views of Tribunal - Scope of term reimbursements in context of money realised by service provider to be considered - Person selling goods to another cannot treat cost of raw materials, labour or components as reimbursements - Concept of reimbursement arises only when person actually paying under no obligation to pay and pays amount on behalf of buyer while recovering same from buyers - Only when service recipient having obligation legal or contractual to pay certain amount to any third party and said amount paid by service provider on behalf of service recipient, question of reimbursing expenses arises - C.B.E. & C. Circular relied upon cannot be held to support claim of splitting part of amount as reimbursable expenses and rest as service charges - Costs for input services and inputs used in rendering services cannot be treated as reimbursable costs - Services cannot be rendered in vacuum - Section 67 of Finance Act, 1994

INTERCONTINENTAL CONSULTANTS & TECHNOCRATS PVT. LTD. Versus UNION OF INDIA (2013 (29) S.T.R. 9 (Del.))

Service Tax (Determination of Value) Rules, 2006 - Rule 5(1) - Expenditure/costs, such as travel, hotel stay, transportation, etc., incurred by service provider in course of providing taxable service - Stipulation that it has to be treated as consideration for taxable service and included in value for charging Service Tax - *HELD* : It purports to tax not what is due from service provider under charging Section 66 of Finance Act, 1994 - It is ultra vires Section 67 *ibid*, which quantifies the charge of Service Tax, both before and after its amendment of 1-5-2006 - In these Sections phrase 'for such service' is important - Such expenditure/costs cannot be considered as amount charged by Service provider 'for such service' provided by him - Power to make rules could not exceed or go beyond Section which provides for charge or collection of Service Tax - Apart from being ultra vires, Rule *ibid* may also result in double taxation, if expenses like air travel tickets, had already been subjected to Service Tax - Also, 'consideration in money' or 'gross amount charged' used in Section 67 *ibid* did not have widest sense of including such expenditure/costs; in their definition in Explanation to the section, these expenditure/costs have not been included - Even if Rule *ibid* is considered to have been made under Section 94 *ibid*, which provides for delegated legislation, it could only be for carrying out provisions of Chapter V of Finance Act, 1994 which provides for the levy, quantification and collection of the Service Tax - It was no answer to say that under Section 94(4) *ibid*, every rule framed by Central Government had to be laid before each House of Parliament, which have power to modify them.

- When Pure Agent Not taxable?
- Free Services – No Service Tax
 - Bharat Cellular limited Vs. CCE (2005) 1 STT 73 CESTAT
 - Indus Motor Company Vs. CCE (2008) 12 STT 112 CESTAT
- Amount not directly related to taxable service is not included
 - CKP Mandal Vs CCE (2006) 5 STT 1 CESTAT
- Service tax payable even if excise paid on same amount
 - LINCOLN HELIOS (India) Ltd. Vs. CCE (2006) 3 STT 311 CESTAT

Erection & Commissioning included in the valuation of excisable goods
but service tax is payable

- **Whether VAT is payable on Service Tax portion?**
 - VAT is not payable on service tax amount. Indian Commerce & Industries, Company, Private Limited, Advance Ruling & similarly no. of clarifications have been issued by VAT authorities. However in accordance with DDQ II (2007) / Admin 3 / 16 / B / 1 dtd. 20.01.2012 in the case of Sujata Painter, it stated that service tax paid or payable on transaction forms the part of Sell price liable to VAT
- **Free Supplies given by service receiver to service provider not to be added in the value (Prior 1st July 2012)**
 - INOX Air Products Ltd. Vs. CCE (2012) 53 VST 79 BOMBAY – Value of Equipment – Not added
- **Whether reimbursement of expenditure are includable in taxable value or not?**
 - (INTERCONTINENTAL CONSULTANTS AND TECHNOCRATS PVT LTD Vs UNION OF INDIA & ANR - 2012-TIOL-966-HC-DEL-ST.

- **Change in definition :**

Notification no. 10/2008 C.E. (N.T.) - dated 01-03-2008 :

From the Place of Removal replaced with Upto Place of Removal

Notification 3/2011 C.E. (N.T.) - dated 01-03-2011)

“**activities relating to business, such as**”has been replaced with specific functions. Business Exhibition & Legal services has been added as specific functions.

- **Change in definition :**

Notification 28/2012 C.E. (N.T.) - dated 20-06-2012 :

Following exclusions were made :

“(A) service portion in the execution of a works contract and construction services including service listed under clause (b) of section 66E of the Finance Act (hereinafter referred as specified services) in so far as they are used for

(a) construction or execution of works contract of a building or a civil structure or a part thereof; or

(b) laying of foundation or making of structures for support of capital goods, except for the provision of one or more of the specified services; or”;

- **Change in definition :**

Notification 28/2012 C.E. (N.T.) - dated 20-06-2012 :

(BA) service of general insurance business, servicing, repair and maintenance , in so far as they relate to a motor vehicle which is not a capital goods, except when used by –

(a) a manufacturer of a motor vehicle in respect of a motor vehicle manufactured by such person ; or

(b) an insurance company in respect of a motor vehicle insured or reinsured by such person; or”;

- AMBUJA CEMENTS LTD.
Versus UNION OF INDIA; 2009 (236) E.L.T. 431 (P & H)
- COMMISSIONER OF C. EX. & S.T., LTU, BANGALORE
Versus ABB LIMITED; 2011 (23) S.T.R. 97 (Kar.)
- COMMISSIONER OF CUS. & C. EX., HYDERABAD-IV
Versus POKARNA LTD.; 2013 (292) E.L.T. 316 (Tri. - Bang.)
- DALMIA CEMENTS (BHARAT) LTD. Versus
COMMISSIONER OF C. EX., NEW DELHI; 2012 (284) E.L.T. 65 (Tri. - Del.)
- PALCO METALS LTD. Versus COMMISSIONER OF C. EX., AHMEDABAD; 2012
(280) E.L.T. 299 (Tri. - Ahmd.)
- INOX AIR PRODUCTS LTD. Versus COMM. OF C. EX. & CUSTOMS, NAGPUR;
2012 (277) E.L.T. 181 (Tri. - Mumbai)
- SEMCO ELECTRIC PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE,
PUNE-I; 2013 (30) S.T.R. 572 (Tri. - Mumbai)

- COMMISSIONER OF C. EX., NAGPUR
Versus ULTRATECH CEMENT LTD.; 2010 (260) E.L.T. 369 (Bom.)
- PARAMOUNT COMMUNICATION LTD.
Versus COMMISSIONER OF CENTRAL EXCISE, JAIPUR; 2013 (287) E.L.T. 70 (Tri. - Del.)
- COMMR. OF C. EX., MEERUT-II Versus HINDUSTAN COCO COLA BEVERAGES LTD.; 2011 (274) E.L.T. 196 (Tri. - Del.)
- SEMCO ELECTRIC PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, PUNE-I; 2013 (30) S.T.R. 572 (Tri. - Mumbai)
- SEMCO ELECTRIC PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, PUNE-I; 2013 (30) S.T.R. 572 (Tri. - Mumbai)

- DALMIA CEMENTS (BHARAT) LTD. Versus COMMISSIONER OF C. EX., NEW DELHI; 2012 (284) E.L.T. 65 (Tri. - Del.)
- PARAMOUNT COMMUNICATION LTD. Versus COMMISSIONER OF CENTRAL EXCISE, JAIPUR; 2013 (287) E.L.T. 70 (Tri. - Del.)
- COMMISSIONER OF CENTRAL EXCISE, JAIPUR-II Versus J.K. CEMENT WORKS; 2012 (277) E.L.T. 194 (Tri. - Del.)
- COMMR. OF CUS. & C. EX., GUNTUR Versus CHOLAYIL (P) LTD.; 2013 (31) S.T.R. 29 (Tri. - Bang.)

- COMMISSIONER OF C. EX., AHMEDABAD Versus FINE CARE BIOSYSTEMS; 2009 (244) E.L.T. 372 (Tri. - Ahmd.)
- GOODLUCK STEEL TUBES LTD. Versus COMMISSIONER OF C. EX., NOIDA; 2013 (32) S.T.R. 123 (Tri. - Del.)
- EMCON TECHNOLOGIES INDIA PVT. LTD. Versus COMM. OF C. EX., BANGALORE; 2013 (31) S.T.R. 441 (Tri. - Bang.)
- COMM. OF CUS. & C. EX., GUNTUR Versus CHOLAYIL (P) LTD.; 2013 (31) S.T.R. 29 (Tri. - Bang.)

- PIRAMAL GLASS LTD. Versus COMMISSIONER OF CENTRAL EXCISE, SURAT; 2012 (286) E.L.T. 414 (Tri. - Ahmd.)
- COMMISSIONER OF C. EX. & SERVICE TAX (LTU) Versus LUPIN LTD.; 2012 (285) E.L.T. 221 (Tri. - Mumbai)
- KODAK INDIA PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, INDORE; 2012 (280) E.L.T. 453 (Tri. - Del.)
- COMMISSIONER OF CENTRAL EXCISE, VAPI Versus PARLE INTERNATIONAL PVT. LTD.; 2012 (278) E.L.T. 625 (Tri. - Ahmd.)
- TUFROPES PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2012 (277) E.L.T. 359 (Tri. - Ahmd.)

- COMMISSIONER OF CENTRAL EXCISE, SURAT Versus HEUBACH COLOUR PVT. LTD.; 2013 (288) E.L.T. 281 (Tri. - Ahmd.)
- DALMIA CEMENTS (BHARAT) LTD. Versus COMMISSIONER OF C. EX., NEW DELHI; 2012 (284) E.L.T. 65 (Tri. - Del.)
- C. CUBED SOLUTIONS PVT. LTD. Versus COMMISSIONER OF C. EX., BANGALORE; 2013 (293) E.L.T. 398 (Tri. - Bang.)
- C.J. GELATINE PRODUCTS LTD. Versus COMMISSIONER OF C. EX., BHOPAL; 2012 (25) S.T.R. 109 (Tri. - Del.)

- U.G. SUGAR & INDUSTRIES LTD. Versus COMMISSIONER OF C. EX., MEERUT-II; 2013 (287) E.L.T. 355 (Tri. - Del.)
- SUNDARAM CLAYTON LTD. Versus COMMISSIONER OF C. EX., CHENNAI; 2012 (25) S.T.R. 172 (Tri. - Chennai)

- COMMISSIONER OF CUS. & C. EX., HYDERABAD-IV Versus POKARNA LTD.;2013 (292) E.L.T. 316 (Tri. - Bang.)
- COMMISSIONER OF C. EX., RAJKOT Versus ADANI PHARMACHEM P. LTD.; 2008 (232) E.L.T. 804 (Tri. - Ahmd.)
- COMMISSIONER OF C. EX., RAJKOT Versus ROLEX RINGS P. LTD.; 2008 (230) E.L.T. 569 (Tri. - Ahmd.)
- RAJDHANI CRAFTS Versus COMMISSIONER OF CENTRAL EXCISE, JAIPUR; 2013 (32) S.T.R. 607 (Tri. - Del.)

- ADC INDIA COMMUNICATIONS LTD. Versus COMMR. OF C. EX., BANGALORE; 2012 (283) E.L.T. 415 (Tri. - Bang.)
- BNY MELLON INTERNATIONAL OPERATIONS (I) P. LTD. Versus C.C.E. (A), PUNE-III; 2013 (30) S.T.R. 567 (Tri. - Mumbai)
- COMMR. OF C. EX. & S. T., LTU, BANGALORE Versus ACE DESIGNERS LTD.; 2012 (26) S.T.R. 193 (Kar.)

- HINDUSTAN ZINC LTD. Versus COMMISSIONER OF CENTRAL EXCISE, JAIPUR; 2013 (288) E.L.T. 406 (Tri. - Del.)
- COMMISSIONER OF C. EX. & SERVICE TAX (LTU) Versus LUPIN LTD.; 2012 (28) S.T.R. 291 (Tri. - Mumbai)
- JBM AUTO SYSTEM PVT. LTD. Versus COMMISSIONER OF C. EX., CHENNAI; 2012 (27) S.T.R. 170 (Tri. - Chennai)
- Sharing of cost / Deputation of employee not the manpower supply
Commissioner of Central Excise v. M/s Computer Sciences Corporation India Pvt Ltd. 2014-TIOL-1896-HC-ALL-ST

CENVAT - COMMISSION ON DOMESTIC AGENT & FOREIGN AGENT

- WADPACK PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, BANGALORE; 2013 (293) E.L.T. 400 (Tri. - Bang.)
- VISHAL PIPES LTD. Versus COMMISSIONER OF CENTRAL EXCISE, NOIDA; 2013 (293) E.L.T. 386 (Tri. - Del.)
- COMMISSIONER OF CUS. & C. EX., HYDERABAD-IV Versus POKARNA LTD.; 2013 (292) E.L.T. 316 (Tri. - Bang.)
- BIRLA CORPORATION LTD. Versus COMMISSIONER OF C. EX., LUCKNOW; 2013 (288) E.L.T. 427 (Tri. - Del.)

CENVAT - COMMISSION ON DOMESTIC AGENT & FOREIGN AGENT

- Definition of Input Services & Entitlement of Cenvat on various services including commission paid to foreign agents for exports (**Commissioner of Central Excise, Ahmedabad II v/s Cadila Healthcare Ltd. AIT 2012-356 –HC – Ahmedabad-GUJ**) - **No Cenvat Credit since it is post manufacturing and after the place of removal**
- **COMMISSIONER OF CENTRAL EXCISE, LUDHIANA Vs. AMBIKA OVERSEAS 2012 (25) S.T.R. 348 (P & H) -**
Cenvat credit - Availment of - Services provided by Overseas Commission Agents of canvassing and procuring of orders - Tribunal finding that these activities were 'sales promotion', and pre-removal of goods, within the ambit of definition of input service under Rule 2(I) of Cenvat Credit Rules, 2004, for which assessee was entitled to take Cenvat credit of Service tax paid by them as recipient of those services - Department unable to show any perversity or illegality in the order of Tribunal - In that view, availment of credit upheld. [paras 8, 9]

- C. CUBED SOLUTIONS PVT. LTD. Versus COMMISSIONER OF C. EX., BANGALORE; 2013 (293) E.L.T. 398 (Tri. - Bang.)

- C. CUBED SOLUTIONS PVT. LTD. Versus COMMISSIONER OF C. EX., BANGALORE; 2013 (293) E.L.T. 398 (Tri. - Bang.)
- COMMISSIONER OF C. EX. & SERVICE TAX (LTU) Versus LUPIN LTD.;2012 (285) E.L.T. 221 (Tri. - Mumbai)

- C. CUBED SOLUTIONS PVT. LTD. Versus COMMISSIONER OF C. EX., BANGALORE; 2013 (293) E.L.T. 398 (Tri. - Bang.)
- BALKRISHNA INDUSTRIES LTD. Versus COMMR. OF C. EX., AURANGABAD; 2010 (254) E.L.T. 301 (Tri. - Mumbai)

- C. CUBED SOLUTIONS PVT. LTD. Versus COMMISSIONER OF C. EX., BANGALORE; 2013 (293) E.L.T. 398 (Tri. - Bang.)
- ASHIRVAD PIPES PVT. LTD. Versus COMMISSIONER OF C. EX., BANGALORE-I; 2012 (31) S.T.R. 693 (Tri. - Bang.)

- CASTROL INDIA LIMITED Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291) E.L.T. 469 (Tri. - Ahmd.)
- G.H.C.L. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, BHAVNAGAR; 2009 (242) E.L.T. 468 (Tri. - Ahmd.)
- SEMCO ELECTRIC PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, PUNE-I; 2013 (30) S.T.R. 572 (Tri. - Mumbai)

- CASTROL INDIA LIMITED
Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291)
E.L.T. 469 (Tri. - Ahmd.)
- SEMCO ELECTRIC PVT. LTD. Versus COMMISSIONER OF CENTRAL
EXCISE, PUNE-I; 2013 (30) S.T.R. 572 (Tri. - Mumbai)

- CASTROL INDIA LIMITED Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291) E.L.T. 469 (Tri. - Ahmd.)

- CASTROL INDIA LIMITED Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291) E.L.T. 469 (Tri. - Ahmd.)
- COMMR. OF C. EX. & CUS. Versus MUNDRA PORT & SPECIAL ECONOMIC ZONE LTD.; 2011 (21) S.T.R. 361 (Guj.)

- CASTROL INDIA LIMITED Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291) E.L.T. 469 (Tri. - Ahmd.)
- COMMR. OF C. EX. & CUS. Versus MUNDRA PORT & SPECIAL ECONOMIC ZONE LTD.; 2011 (21) S.T.R. 361 (Guj.)

- CASTROL INDIA LIMITED Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291) E.L.T. 469 (Tri. - Ahmd.)
- ONE ADVERTISING & COMMUNICATION SERVICES LTD. Versus C.S.T.,AHMEDABAD; 2012 (27) S.T.R. 344 (Tri. - Ahmd.)

- CASTROL INDIA LIMITED Versus COMMISSIONER OF CENTRAL EXCISE, VAPI; 2013 (291) E.L.T. 469 (Tri. - Ahmd.)
- COMMISSIONER OF C. EX., AHMEDABAD-II Versus CADILA HEALTHCARE LTD; 2013 (30) S.T.R. 3 (Guj.)

- ADC INDIA COMMUNICATIONS LTD. Versus COMMR. OF C. EX., BANGALORE; 2012 (283) E.L.T. 415 (Tri. - Bang.)
- NIRMA LTD. Versus COMMISSIONER OF C. EX. & S.T., VADODARA-I; 2013 (32) S.T.R. 622 (Tri. - Ahmd.)
- SUNDARAM CLAYTON LTD. Versus COMMISSIONER OF C. EX., CHENNAI; 2012 (25) S.T.R. 172 (Tri. - Chennai)

- ADC INDIA COMMUNICATIONS LTD. Versus COMMR. OF C. EX., BANGALORE; 2012 (283) E.L.T. 415 (Tri. - Bang.)
- SUNDARAM CLAYTON LTD. Versus COMMISSIONER OF C. EX., CHENNAI; 2012 (25) S.T.R. 172 (Tri. - Chennai)

- SEMCO ELECTRIC PVT. LTD. Versus COMMISSIONER OF CENTRAL EXCISE, PUNE-I; 2012 (276) E.L.T. 94 (Tri. - Mumbai)
- NIRMA LTD. Versus COMMISSIONER OF C. EX. & S.T., VADODARA-I; 2013 (32) S.T.R. 622 (Tri. - Ahmd.)

- ORACLE GRANITO LTD. Versus COMMISSIONER OF C. EX., 2013 (30) S.T.R. 357 (Tri. - Ahmd.)

- ANAR CHEMICALS PVT. LTD. Versus COMMISSIONER OF C. EX., AHMEDABAD; 2011 (24) S.T.R. 32 (Tri. - Ahmd.)
- COMMISSIONER OF C. EX. & SERVICE TAX (LTU) Versus LUPIN LTD.; 2012 (28) S.T.R. 291 (Tri. - Mumbai)

THANK YOU.

Contact :

nawal@bizsolindia.com

Mobile No: 9890165001

Visit us :

www.bizsolindia.com