

of the first issue framed by the Commissioner we reproduce the sample invoices on strength of which the appellant have taken the disputed credit:

MINDSHARE

Client : KELLOGE ROMA PVT LTD
PLOT NO. L2 & L3 TALOJA, MIDC, RAGAD DIST.,
MAHARASHTRA STATE, PIN 410 208,
Phone - 410208 (MAHARASHTRA)
Brand : K PAK

Activity Period : Nov - 2011
Estimate No : MM28802011
Campaign : k pak thame nov - dec 2011

Channel : SUNTV
Program : ANUPALLAVI
MNC Rep No : Producer :
TC : UTV SOFTWARE COMMUNICATIONS SUNTV LTD
TC : UTV SOFTWARE COMMUNICATIONS SUNTV LTD

Bill No : B7182419/11
Bill Date : 22-DEC-11
Due Date :

Group M Media India Private Limited
Commerz, 8th Floor,
International Business Park,
Oberoi Garden City, Off W. E. Highway,
Goregaon (East), Mumbai - 400 083
T +91 22 4235 6883
F +91 22 4235 8831

TV BILL

Page No : 1

S/No	Shipper Bill no	Mon Rep No	Producer	Channel	Program	Day	Time	Start Date	Duration	Rate	Gross	Direct	Chargable
1	2012160026107	TC	UTV SOFTWARE COMMUNICATIONS SUNTV LTD	SUNTV	ANUPALLAVI	WED	12:30	30-NOV-11	15	10,000.00	15,000.00	0.00	1,750.00
2	2012160026588	TC	UTV SOFTWARE COMMUNICATIONS SUNTV LTD	SUNTV	MGRAMA	SAT	21:30	26-NOV-11	15	14,000.00	21,000.00	0.00	17,850.00
Total :											30,000.00	0.00	32,600.00
Reimbursement of Broadcasting Charges											31,500.00		
Total :											30,000.00		30,000.00
Service tax on Broadcasting charges @ 18 %													3,600.00
Primer Education Cess on service tax on Broadcasting charges @ 2%													61.20
Secondary & Higher Secondary Cess @ 1 %													30.60
Total Payable Amount :													33,731.80

Amount in Words : Rupees Thirty-Three Thousand Seven Hundred Fifty-One And Paise Eighty Only

For Group M Media India Private Limited

Checked By: *[Signature]*

Client : KELLOGE ROMA PVT LTD
PLOT NO. L2 & L3 TALOJA, MIDC, RAGAD DIST.,
MAHARASHTRA STATE, PIN 410 208,
Phone - 410208 (MAHARASHTRA)
Brand : K PAK

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For Group M Media India Private Limited

Checked By: *[Signature]*

For Group M Media India Private Limited
Commerz, 8th Floor,
International Business Park,
Oberoi Garden City, Off W. E. Highway,
Goregaon (East), Mumbai - 400 083
T +91 22 4235 6883
F +91 22 4235 8831

P No: AACOM7365H - PAN Based Service Tax Number: AACOM7365HST001 - Category: Advertising Services
Mindshare A Unit of Group M Media India Private Limited - Registered Office: Commerz, 8th Floor, International Business Park, Oberoi Garden City, Off W.E. Highway, Goregaon (East), Mumbai 400 083 - All Taxes and Fees are charged at the prevailing rates in force. **IMPORTANT:** (1) Payment to be effected within 30 days. (2) Interest at the rate of 18% will be charged on all the bills not settled on due date. (3) Any objection to this bill should be filed within 7 days of receipt. No objection will be entertained thereafter. (4) In case of dispute only Mumbai courts have jurisdiction. (5) Payment by cross cheque/draft only in favour of Group M Media India Private Limited.
CHECKED BY



Group M Media India
 Commerz, 8th Floor,
 International Business Park,
 Oberoi Garden City, Off W. E. Highway,
 Goregaon (East), Mumbai - 400 063

Private Limited

TV BILL

8812140

Page No : 1

Client : KELLOOS MEDIA PVT LTD
 PLOT NO. 2 & 3, TALAJA, MBC, RAIGAD DIST.,
 MAHARASHTRA - 402308,
 Pin Code - 402308 (MAHARASHTRA)
 Brand : K PAK

Activity Period : Nov - 2011
 Estimate No : MM29892011
 Campaign : k pak theme nov - dec 2011

Bill No : 878281911
 Bill Date : 22-DEC-11
 Due Date :

SRNo	Supplier bill no	Mont Rep No	Product	Channel	Program	Day	Time	Spot Date	Duration	Rate	Gross	Direct	Chargeable
1	2012/18002810F	TC	UTV SOFTWARE COMMUNICATIONS LTD	SUN TV	ANUPKALAN	WED	12:30	30-NOV-11	15	10,000.00	15,000.00	0.00	12,750.00
2	2012/18002868B	TC	UTV SOFTWARE COMMUNICATIONS LTD	SUN TV	NAGARWA	SAT	21:30	26-NOV-11	15	14,000.00	21,000.00	0.00	17,625.00

Total :	36,000.00	0.00	30,600.00
Reimbursement of Broadcasting Charges			30,600.00
Total :			31,600.00
Service tax on Broadcasting charges @ 10 %			3,000.00
Primary Education Cess on service Tax on Broadcasting charges @ 2 %			61.20
Secondary & Higher Secondary Cess @ 1 %			30.80
Total Payable Amount :			34,702.00

Amount in Words : Rupees Thirty-Three Thousand Seven Hundred Fifty-Two And Paise Eighty Only

F. No.: AACCM7365H • PAN Based Service Tax Number: AACCM7365HST001 • Category: Advertising Services

Mindshare A Unit of Group M Media India Private Limited • Registered Office: Commerz, 8th Floor, International Business Park, Oberoi Garden City, Off W. E. Highway, Goregaon (East), Mumbai 400 063. • All Taxes and levies are charged at the prevailing rates in force. IMPORTANT: (1) Payment to be effected within 30 days. (2) Interest at the rate of 18% will be charged on all bills not paid within the stipulated time. (3) Payment by cross cheque/draft only in favour of Group M Media India Private Limited. (4) In case of dispute only Mumbai courts have jurisdiction. (5) Payment by cross cheque/draft only in favour of Group M Media India Private Limited.

CHECKED BY:

E. & O. E.

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For Group M Media India Private Limited

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Original

INVOICE / TAX INVOICE

To, RESULTS INDIA COMMUNICATIONS PVT. LTD. 801,DHEERAJ, KAWAL COMPLEX, LBS MARG, NR GODREJ COMPUND, VIKHROLI (W) ,MUMBAI 400079 MAHARASHTRA		Bill No. : 2012 / 1600026107 Bill Date : 30.11.2011 Due Date : 14.01.2012
Order Ref. : NOV2011/TVBRO/0003064/00-RO DATE- 16.11.11		
PARTICULARS		AMOUNT
Program Name : ANUPALLAVI Episode No. : 410 Channel Name : Sun TV Brand Name : KELLOGGS K PAK Telecast Date : 30.11.0011 Duration : 15 Secs. Rate : 10000 per 10 Secs. Client Name : KELLOGGS INDIA LTD Client Addr. : PLOT NO L1 & L2, TALOJA MIDC, RAIGAD DIST., MAHARASTRA - 410205		
Total Gross Cost Less Agency Commission Net Amount		15,000.00 2,250.00 12,750.00
Service Tax @10% Education Cess on Service Tax @2% Higher Education Cess on Service Tax @1%		1,274.98 25.50 12.75
Rupees Fourteen Thousand Sixty Three & Paise Twenty Three Only		₹ 14,063.23
VAT TIN No. : 27770405421V CST TIN No. : 27770405421C Service Tax Reg. No. : SRS/MUM - I/29, C.TRPP/MUM - I/02, ST/MUM/BAS/5662/2006, ST/MUM/Space for ADVT/02/2006. PAN No. : AAACU4122G Service Tax Code : AAACU4122GST003		
Notes : 1. Please make payment in favour of "UTV SOFTWARE COMMUNICATIONS LIMITED". 2. Interest @ 18% will be charged if not paid on or before due date. 3. UTV does not take responsibility / cognizance of agency relationship with ultimate client on payment terms, if any. 4. Any discrepancy in the invoice has to be brought to our notice within 15 days of the date of Invoice. 5. I / We hereby certify that my / our registration Certificate number under the above various acts and Maharashtra Value Added Tax Act, 2002 is in force on the date on which the sales of the goods specified in this Tax Invoice is made by us and that the transaction of sale covered by this Tax Invoice has been effected by me / us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on the sales has been paid or shall be paid. * Subject to Mumbai Jurisdiction *		
For UTV Software Communications Limited		
		Authorised Signatory

UTV Software Communications Limited

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Murasoli Maran Towers, 73, MRC Nagar Main Road, MRC Nagar, Chennai - 600 028

CERTIFICATE OF TELECAST

ABINAYA CREATION'S SUN TV - CHENNAI - PP
CHENNAI
NO:6, 1 ST LINK ST, RAGAVA REDDY
COLONY, ASHOK NAGAR
CHENNAI - 600083
INDIA.

Date of Telecast : 30.11.2011
Telecast Time : 12:30:00 PM

Program Name : Anu Pallavi
Episode No : 410

Name of the Product	Duration (In Seconds)
First Break	
HEINZ COMPLAN TODDLER - 25 SEC COMPLAN TODDLER(TAM)	25
GARNIER FRU SHAM PLUS OIL SHA + OIL H GROW SACHET EDIT	10
MTR BADAM MIX - MTR WINTER CAMPAIGN (10 SEC)	10
ODONIL - KITNA KAATEIN	15
KELLOGGS ALL BRAN - SCREAM	20
Second Break	
MTR BADAM MIX - MTR WINTER CAMPAIGN (10 SEC)	10
AMBIPUR - AMBIPUR CAR ROMANCE	30
KELLOGGS K PAK (K PAK ZZZ)	15
HEINZ COMPLAN (SHOPKEEPER 50 GM FREE)	15
TOTAL Seconds	150

OCL : COMPLAN NUTRI GROW, GARNIER FRUCTIES, MTR BADAM MIX, ODONIL, KELLOGGS ALL BRAN & AMBIPUR.

CCL : COMPLAN NUTRI GROW, GARNIER FRUCTIES, MTR BADAM MIX, ODONIL, KELLOGGS ALL BRAN & AMBIPUR.

This is to certify that the advertisement for the above product / service has / have been telecast on the aforesaid dates.

For Sun TV,


Robert Perera
AUTHORISED SIGNATORY
Sun TV Network Ltd



Original

INVOICE / TAX INVOICE

To, RESULTS INDIA COMMUNICATIONS PVT. LTD. 801,DHEERAJ, KAWAL COMPLEX, LBS MARG, NR GODREJ COMPUND, VIKHROLI (W),MUMBAI 400079 MAHARASHTRA Order Ref. : RO # NOV2011/TVBRO/0003064/00	Bill No. : 2012 / 1600025888 Bill Date : 30.11.2011 Due Date : 14.01.2012
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PARTICULARS	AMOUNT
Program Name : NAGAMMA Episode No. : 70 Channel Name : Sun TV Brand Name : KELLOGGS K PAK Telecast Date : 26.11.2011 Duration : 15 Secs. Rate : 14000 per 10 Secs. Client Name : KELLOGGS INDIA LTD Client Addr. : PLOT NO L1 & L2, TALOJA MIDC, RAIGAD DIST., MAHARASHTRA - 410205	
Total Gross Cost Less Agency Commission Nett Amount	21,000.00 3,150.00 17,850.00
Service Tax @10% Education Cess on Service Tax @2% Higher Education Cess on Service Tax @1%	1,785.04 35.70 17.85
Rupees Nineteen Thousand Six Hundred Eighty Eight & Paise Fifty Nine Only	₹ 19,688.59

VAT TIN No. : 27770405421V CST TIN No. : 27770405421C
 Service Tax Reg. No. : SRS/MUM - 1/29, C.TRPP/MUM - 1/02, ST/MUM/BAS/5662/2006, ST/MUM/Space for ADVT/02/2006.
 PAN No. : AAACU4122G Service Tax Code : AAACU4122GST003

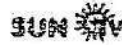
- Notes :
1. Please make payment in favour of "UTV SOFTWARE COMMUNICATIONS LIMITED".
 2. Interest @ 18% will be charged if not paid on or before due date.
 3. UTV does not take responsibility / cognizance of agency relationship with ultimate client on payment terms, if any.
 4. Any discrepancy in the invoice has to be brought to our notice within 15 days of the date of Invoice.
 5. I / We hereby certify that my / our registration Certificate number under the above various acts and Maharashtra Value Added Tax Act, 2002 is in force on the date on which the sales of the goods specified in this Tax Invoice is made by us and that the transaction of sale covered by this Tax Invoice has been effected by me / us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on the sales has been paid or shall be paid.

* Subject to Mumbai Jurisdiction *

For UTV Software Communications Limited



Authorised Signatory



Maheshi Maran Towers, T1, MRC, Nagar Main Road, MRC Nagar, Chennai - 600034

CERTIFICATE OF TELECAST

TOURING TALKIES MEDIA WORKS PVT LTD/SUN TV - CHENNAI - PP
CHENNAI,
NO: 7, PRAGATHAMBAL
STREET, NUNGAMBARKAM,
CHENNAI-600034
INDIA.

Date of Telecast : 30.11.2011
Telecast Time : 09:30:00 PM

Program Name : Nagamma
Episode No : 70

Name of the Product	Duration (In Seconds)
First Break	
SCOTCH WHITE SCRUB PAD KITCHEN QUEEN CONTEST	35
PONDS PURE WHITE FACE WASH - PONDS FAIRLADY 30 HLL	30
NESTLE MUNCH (VIRENDER N°W)	30
NOKIA DEALER - NOKIA SMART PHONE	20
LAKME SKIN CLEANSING LAKME BLAST - 20	20
RELOOGS ALL BRAN - SCREAM	20
LUX TOILET SOAP (NEW LUX SILK SOU (H 40 HLL)	40
EMAM FAIR & HANDSOME (SURYA AKHADA) - 25	25
BIG BAROOL FILL FOLLY (FF ROCKET BALLON PROMO)	25
Second Break	
CENTERFRESH ACUISPORT (MALHAM) -	30
PURE IT MAEVELLA (WARNING 40 HLL)	40
KALYAN JEWELLERS - TRUST	30
EMAM FAIR & HANDSOME (SURYA AKHADA) - 25	25
RELOOGS K PAK (K PAK ZZZ)	15
LAKME FRUIT MOISTURE (LEM 20 REV 1011)	20
NOKIA DEALER - NOKIA SMART PHONE	20
PONDS FACE WASH PACIFIC - REV	20
RENTAL NO.1	10
Third Break	
DHL INTERNATIONAL SPECIALIST CAMPAIGN 2011 GROW	20
DOVE SHAMPOO DOVE NOC 30	20
FAIR & LOVELY FACE WASH (PAL FW)	20
RELOOGS ALL BRAN - SCREAM	20
PEARLS SOAPS DIAMOND DUST	10
INDIA GATE BASMATI RICE (INDIA GATE BASMATI RICE)	10
DOVE BATHING BAR DOVE DARE TO BARE 20 REV	20
BIG BAROOL FILL FOLLY (FF ROCKET BALLON PROMO) 10	10
PONDS PURE WHITE FACE WASH - PONDS FAIRLADY 30 HLL	30
RENTAL NO.1	10
TOTAL Seconds	660

SUN TV

Murugan Maran Towers, 73, MRC Nagar Main Road, MRC Nagar, Chennai - 600 078

CERTIFICATE OF TELECAST

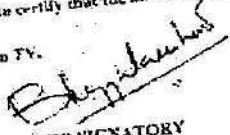
TOURING TALKIES MEDIA WORKS PVT LTD SUN
 TV - CHENNAI - PP
 CHENNAI
 NO: 1, PRAGATHAMBAL
 STREET, NINGAMBANKAM,
 CHENNAI-600034
 INDIA.

Date of Telecast : 26.11.2011
 Telecast Time : 09:30:00 PM

Program Name : Nagamras
 Episode No : 70

Name of the Product	Duration (in Seconds)
OGIL : BARDOL PILLI POLLY GUM, SCOTCH BRITE NESTLE MUNCH, KELLOGGS ALL BRAN, INDIA GATE BASMATI RECELUX TOILET SOAP, NOKIA, PAMAM PAIR & HANDSOME, OURE IT, KALYAN JEWELLERS, PONDY PAVE WASH, RENTAL, DHL EXPRESS	
CCL : BARDOL PILLI POLLY GUM, SCOTCH BRITE NESTLE MUNCH, KELLOGGS ALL BRAN, INDIA GATE BASMATI RECELUX TOILET SOAP, NOKIA, PAMAM PAIR & HANDSOME, OURE IT, KALYAN JEWELLERS, PONDY PAVE WASH, RENTAL, DHL EXPRESS	

This is to certify that the advertisement for the above product / service has / have been telecast on the aforesaid dates.

For Sun TV,

 AUTHORIZED SIGNATORY
 Sun TV Network Ltd

4.4 From the perusal of the invoices issued by the broadcaster, it is quite evident that the name of the appellant appears on each and every invoice of the service provider as recipient of the service. That being so the credit taken by the appellant on the basis of the invoices issued by the broadcaster cannot be denied as the invoices clearly show the recipient of service as appellant. Further now the appellants have received these services through M/s Group M Media India Pvt. Ltd., who have enclosed the invoices of the broadcaster alongwith their invoices. M/s Group M Media India Pvt. Ltd. have facilitated the provision of Broadcasting services by the Broadcaster to the appellant and have definitely acted as "pure agents", for the provision of these services. Rule 5 (2) of the Service Tax (Determination of Value) Rules, 2006 reads as follows: