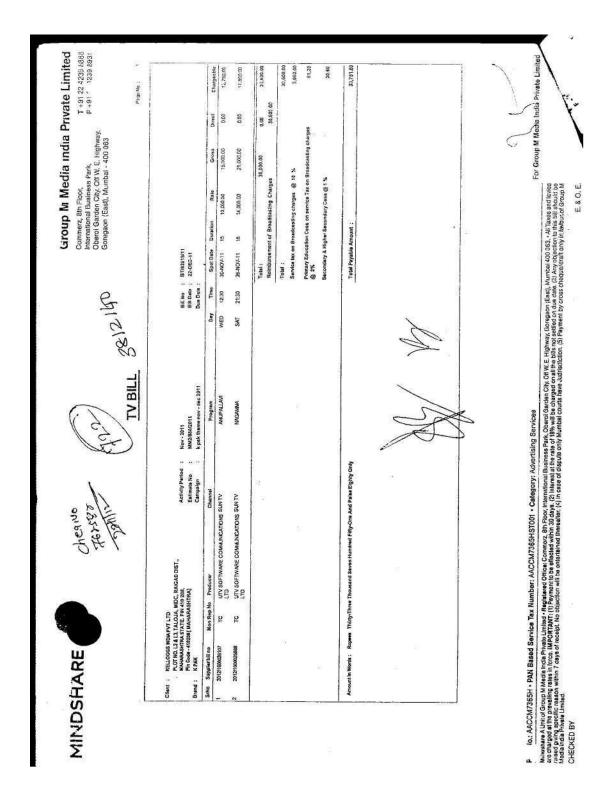


of the first issue framed by the Commissioner we reproduce the sample invoices on strength of which the appellant have taken the disputed credit:



| IINDSHARE  | •  |  |   |   |  |   | <b>ଓ</b> ୧೯୧୫                                       | Group M Me<br>Commerz, 8th Floor,<br>International Busines<br>Oberoi Garden City, (<br>Goregaon (East), Mui | A Med Floor, Susiness Par n City, Off visit, Mumbe | Group M Media India .  Commerz, 8th Floor, International Business Park, Oberol Garden City, Oif W. E. Highway, Goregaon (East), Mumbai - 400 063 | . ~<br>   | Arresto Limites                      |
|--|--|--|---|---|--|---|---|---|--|--|-----------|--------------------------------------|
|  |  |  |   | TV BILL   |  |   |   | 283   | 2812140  |  | ä         | Page No 1                            |
| Clent : KELLOGGS PLOT NO.1 MAHARAS Pin Code Brand : K PAK  | KELLOGOS MBM PVT LTD<br>PLOT NO. LZ 8.13. TALOJA, MDC. RA<br>MAMAKASHTRA STATE, PN 410.208,<br>Pin Code-448208 ( MANARASHTRA)<br>K PAK | KRLLOGGS MRM PYT LTD<br>PLOT NO. L2 8.13. TALOJA, MDC. RAIGAD DIST.,<br>MANNASHTRA STATE, PW 410 208.<br>PM COSE-44228E (MAHASASHTRA)<br>K PAK | Activity Period :<br>Estimate No :<br>Gempalgn :  | Nov - 2011<br>MM238902011<br>F.PB. Rann nov - dec 2011  |  | BENo : Date : Due Date :                    | B7/82819/11<br>22-DEC-11                            |   |  |  |           |                                      |
| SrNo Supplier bill no  | o Mon Rap No   | No Producer  | Channel   | Program   | Dav  |   | Snot Date   | Duration  | open.  | Cross  | 1         |                                      |
| 2 2012/15/0025/888   | 37 TC<br>88 TC   | UTV SOFTWARE COMMUNICATIONS SUN TV<br>LTD<br>UTV SOFTWARE COMMUNICATIONS SUN TV<br>LTD   | ONS SUN TV  | ANUPALLAM   | WED  | - ~   | 100000  | 100000  | 10,000.00  | 15,006.30  | 00.0      | Chargoable<br>12,750.00<br>17,850.00 |
|  |  |  |   |   |  |   | Total:  |   | 100  | 36,000.00  | 0.00      | 00 000 00                            |
|  |  |  |   |   |  |   | Reimbursement of Breadcasting Charges               | t of Broadcasi  |  |  | 30,600.00 |                                      |
|  |  |  |   | F)  |  |   | Total :   |   |  |  |           | 30,600,00                            |
|  |  |  |   |   |  |   | Service lax on Breadcasting charges @ 10 %          | Proadcasting c  | harges @ to  | ħ.   |           | 3,060.00                             |
|  |  |  |   | 2   |  |   | Primary Educati<br>@ 2%                             | ion Cess on se  | vice Tax on B                                      | Primary Education Cess on service Tax on Broadcasting charges @ 2%.  | 200       | 61.20                                |
| 10%  |  |  |   |   |  |   | Secondary & Higher Secondary Cess @1 %              | gher Secondar   | / Cess @ 1 %                                       | <b></b>  |           | 30.60                                |
| Amount in Words:   | Rupers Thirty-Th   | Amount in Words: Rupers Thirty-Three Thousand Seven Kundred Fifty-One And Paise Eighty Only  | One And Paise Eighty Only   |   |  | '   | Total Payable Amount:                               | - junouur   | 2000   |  |           | 33,751.80                            |
|  |  |  | <b>8</b> .  | 5   | D  |   | *   | 3.  |  |  |           |                                      |
|  |  |  |   |   |  |   |   |   |  |  | •         |                                      |
| :M7365H • PAN Based  | d Service Tax  | 40.: AACCM7365H + PAN Based Service Tax Number; AACCM7365HST001 + Category; Advertising Services   | '001 • Category: Adv  | ertising Services   |  |   |   |   | u  |  | +<br>     | $\setminus$ :                        |
| of Group M Media India Property of India | inate Limited • F<br>IMPORTANT: (<br>of receipt No o   | Registered Office: Commerz, 817<br>1) Payment to be effected within<br>objection will be entertained ther                                      | n Floor, international Bus<br>30 days. (2) interest at th<br>reafter. (4) in case of disp | share A Unit of Group M Media India Pregistered Office: Commerz, 8th Floor, International Business Park, Oberol Garden City, Off W. E. Highway, Goregoon (East), Mumbai 400 083 All Taxes and levies and prevailing rates in force. IMPORTANT; (1) Payment to be effected within 30 days, (2) interest at the need of 198 will be charged on all the bils not settled on due date. (3) Any objection to this bit should be within 50 days. (2) interesting the most and of 198 will be charged on all the bils not settled on due date. (3) Any objection will be entertained thereafter. (4) in case of dispute only Mumbai courts have Judrisdiction. (3) Payment by cross chequedration into his hazour of Group. In any the physical payment is a construction of the control of Group. In the physical payment is a construction of the physical physic | E. Highway, Gorega<br>5 bills not settled on<br>otion. (5) Payment | ton (East), N<br>1 due date.<br>by cross of | fumbai 400 06<br>(3) Any objectii<br>neque/draft on | 3. • All Taxes<br>on to this bill<br>by in favour o   |  |  |           | )                                    |
|  |  |  |   |   |  | 8   |   |   |  |  |           | 3                                    |





#### Original

| INMOVE  | TAV | ININE | MOF |
|---------|-----|-------|-----|
| INVOICE | IAA | INVC  | ルした |

To, RESULTS INDIA COMMUNICATIONS PVT. LTD. 801.DHEERAJ KAWAL COMPLEX, : 2012 / 1600026107 Bill Date : 30.11.2011 LBS MARG, NR GODREJ COMPUND. VIKHROLI (W) "MUMBAI 400079 Due Date : 14.01.2012 MAHARASHTRA Order Ref. : NOV2011/TVBRO/0003064/00-RO DATE- 16.11.11 PARTICULARS .... AMOUNT Program Name Episode No. : ANUPALLAVI : 410 : Sun TV : KELLOGGS K PAK Channel Name Brand Name Telecast Date : 30.11.0011 : 15 Secs. : 10000 per 10 Secs. Duration RECEIVED : KELLOGGS INDIA LTD : PLOT NO L1 & L2, TALOJA MIDC, RAIGAD DIST., Client Name 2 1 DEC 2011 MAHARASTRA - 410205 Total Gross Cost Less Agency Commission Nett Amount 15,000.00 2,250.00 12,750.00 BT 182619/11 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 

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. If 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





ITTV Software Communications Limited



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

# CERTIFICATE OF TELECAST

ABINAYA CREATION'S SUN TY -CHENNAI- PP CHENNAI NO:6, I ST LINK ST, RAGAYA REDDY COLONY,ASHOK NAGAR CHENNAI-600083

Date of Telecast : 30.11.2011

Telecast Time : 12:30:00 PM

INDIA.

Program Name : Anu Pallavi Episode No : 410

|   | Duration (In Seconds) |
|---|-----------------------|
| First Break   |                       |
| HEINZ COMPLAN TODDLER - 25 SEC COMPLAN TODDLER(TAM) GARNIER FRU SHAM PLUS OIL SHA + OIL H GROW SACHET EDIT MTR BADAM MIX - MTR WINTER CAMPAIGN ( 10 SEC ) ODONIL - KITNA KAATEIN KELLOGGS ALL BRAN - SCREAM | 25<br>10<br>10<br>15  |
| Second Break MTR BADAM MIX - MTR WINTER CAMPAIGN ( 10 SEC ) AMBIPUR - AMBIPUR CAR ROMANCE KELLOOGS K PAK (X PAK ZZZ) HEINZ COMPLAN (SHOPKEEPER 50 GM FREE)  | 10<br>30<br>131       |
| OTAL Seconds  | 150                   |

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

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.

AUTHORISED SIGNATORY
Sun TV Network Ltd



Original

### INVOICE / TAX INVOICE

To, RESULTS INDIA COMMUNICATIONS PVT, LTD, 801, DHEERAJ Bill No. : 2012 / 1600025888 Bill Date : 30.11.2011 KAWAL COMPLEX LBS MARG, NR GODREJ COMPUND, VIKHROLI (W) "MUMBAI 400079 Due Date : 14.01.2012 MAHARASHTRA Order Ref. : RO # NOV2011/TVBRO/0003064/00 AMOUNT AMOUNT Program Name Episode No. : NAGAMMA : 70 : Sun TV : KELLOGGS K PAK Channel Name : 26.11.2011 : 15 Secs, Telecast Date Duration : 14000 per 10 Secs. RECEIVED **Client Name** : KELLOGGS INDIA LTD 2 7 DEC 2011 : PLOT NO L1 & L2, TALOJA MIDC, RAIGAD DIST., MAHARASTRA - 410205 Client Addr. Total Gross Cost 21,000.00 Less Agency Commission B1/88810/11 Nett Amount 17,850.00 Service Tax @10% 22- Dec-11 Education Cess on Service Tax @2% Higher Education Cess on Service Tax @1% 1,785.04 17.85 Rupees Nineteen Thousand Six Hundred Eighty Eight & Palse Fifty Nine Only

X ·

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PAN No.: AAACU4122G Service Tax Code: AAACU4122GST003

#### Notes:

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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 utilimate 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 Signator

19,688.59

## JUN AV

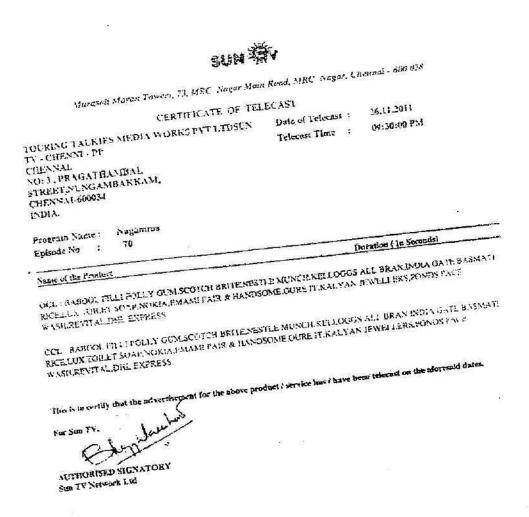
Mainwell Maran Towers, 13, MRC, Sugar Malo Road, MRC, Nagar, Chemion Colored

# CERTIFICATE OF TELECAST

TOURING TALKIES MEDIA WORKS PVT LTDSUN Date of Telecast : 26.11.2011
TV - CHENNI - PP
CHENNAL Telecast Time : 09:30:00 PM
NO: 1. PRAGATHAMBAL
STREET,NUNGAMBARKAM,
CHENNAL-600034
INDIA.

Program Natue : Nagamma Episodii Nu : 70

| KALYAN JEWELLERS - TRUST  BAAMI FAIR & HANDSOME (SURYA AKHADA) - 25  KELL OCKS K PAK (R PAK ZZZ)  LAKME FRUIT MOISTURE (LSM 20 REV 1611)  NDEAD BEALER - RUKIA SMART PIONE  PONDS FACE WASH PACIFIC - REV  EDVITAL NO. 1  LIMIT BOOM  NOTERNA JOINAL SPECIALIST CAMPAIGN 2011 GROW  NOWE SHANDOO DOVE NOC 30  AIR & LOVELY PACE WASH (PAL FW )  ELLOGGS ALL BRAN - SCREAM  | 35<br>36<br>36<br>26<br>26<br>26<br>25<br>25<br>25<br>25<br>26<br>20<br>20<br>20<br>20 |
|--|--|
| FONDS PURE WHITE FACE WASH - PONDS FARRLADY REHUL NESTLE MUNCH (VIRENDER NEW) NOWA DEALER NOKLA SMART PHONE LAKME SKIN CLEANSIND LAKME BLAST D. ESTLOOGS ALL BRAN - SCREAM LIX TOTET SOAP (NEW LUX SIL K SOUTH OF HILL) EMANG FAIR & HANDSOME (SURYA AKHADA) - 25 BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SECOND BRAD CENTERFRESH ACTISPORT IMALHAM) - PURE IT MARVELLA /WARNING 40 HUL; KALYAN JEWELLERS - TRUST EMANIFARE & HANDSOME (SURYA AKHADA) - 25 GOLI COCKS K PAK (K PAK ZZZ) LAKME FRUIT MOISTURE (LSM 20 REV 2011) NOEM DEALEN ROIKIA SMART FROME PONDS FACE WASH PACIFIC - REV PENTTAL NO. 1  LIMIT BRADA DEL ENTERNA JOINAL SPECIALIST CAMPAIGN 2011 GROW DOVE SHANDOOD DOVE NOC 30  AIR & LOVELY FACE WASH (FAL FW ) ESTLOOGS ALL BRAN - SCREAM | 30<br>20<br>20<br>20<br>20<br>20<br>20<br>25<br>25<br>25<br>25<br>25<br>26<br>20<br>20 |
| FONDS PURE WHITE FACE WASH - PONDS FARRLADY REHUL NESTLE MUNCH (VIRENDER NEW) NOWA DEALER NOKLA SMART PHONE LAKME SKIN CLEANSIND LAKME BLAST D. ESTLOOGS ALL BRAN - SCREAM LIX TOTET SOAP (NEW LUX SIL K SOUTH OF HILL) EMANG FAIR & HANDSOME (SURYA AKHADA) - 25 BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SECOND BRAD CENTERFRESH ACTISPORT IMALHAM) - PURE IT MARVELLA /WARNING 40 HUL; KALYAN JEWELLERS - TRUST EMANIFARE & HANDSOME (SURYA AKHADA) - 25 GOLI COCKS K PAK (K PAK ZZZ) LAKME FRUIT MOISTURE (LSM 20 REV 2011) NOEM DEALEN ROIKIA SMART FROME PONDS FACE WASH PACIFIC - REV PENTTAL NO. 1  LIMIT BRADA DEL ENTERNA JOINAL SPECIALIST CAMPAIGN 2011 GROW DOVE SHANDOOD DOVE NOC 30  AIR & LOVELY FACE WASH (FAL FW ) ESTLOOGS ALL BRAN - SCREAM | 30<br>20<br>20<br>20<br>20<br>20<br>20<br>25<br>25<br>25<br>25<br>25<br>26<br>20<br>20 |
| NESTEE MUNCH INFRENDER NOW)  NORTH DEALER NORTH SMART PHONE  LAKME SKIN CLEANSIND LAKME BEAST D.  ETHEOGRALL BRAN - SCREAM  LIX TOLET SOAP INEW LLX SILK SOUTH OF HEL.  DMANG FAIR & HANDSOME (SURYA ARHADA) - 25  BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SCOOL BRAN  CENTERFRESH ACTISPORT (MALKAM) -  PURE IT MARVELLA /WARNING 40 HOL.  KALYAN JEWELLERS - TRUST  BMANI FAIR & HANDSOME (SURYA AKHADA) - 25  HELL OCKS K PAKIK PAK ZZZ)  LAKME FRUIT MOISTORE (LIM 20 REV 2011)  NORTH DEALER NUKLA SMART FROME  RONDS FACE WASH PACIFIC - REV  PENTAL NO.  LIMIN BRAN  DELL ENTERNA JIONAL SPECIALIST CAMPAIGN 2011 GROW  DOWE SHANDOO DOWE NOC 30  TAIR & LOVELY FACE WASH SPAL FW /  GELLOGOS ALL BRAN - SCREAM   | 20<br>20<br>20<br>20<br>25<br>25<br>25<br>25<br>25<br>26<br>20<br>20<br>20             |
| NORTH DEALER NORTH SMART PHONE LAKNE SKIN CLEANSING LAKME BLAST DE SELLOGGS ALL BRAN - SCREAM LIX TOTET SOAP NEW LLX SILK SOUTH 49 HOLE FMANK FAIR & HANDSOME (SURYA AKHADA) - 25 BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SECOND BRAN CENTERPRESH ACTISPORT IMALHAM) - PURE IT MARVELLA /WARNING 40 HOLE KALYAN JEWELLERS - TRUST EMAIN FAIR & HANDSOME (SURYA AKHADA) - 25 HASHI FAIR & HANDSOME (SURYA AKHADA) - 25 HASHI FRUT MOISTURE (LSM 20 REV 2011) NDEHA DEALEM - NORTH SMART PHONE PONDS FACE WASH PACIFIC - RÉV PENTLAL NO.  INIM BRAN DELLETENA JIONAL SPECIALIST CAMPAIGN 2011 GROW DOWE SHJAPOO DOWE NOC 30 FAIR & LOVELY FACE WASH FALFW / RELLOGGS ALL BRAN - SCREAM   | 20<br>20<br>20<br>20<br>25<br>25<br>25<br>25<br>26<br>20<br>20<br>20                   |
| LAXME SKIN CLEANSING LAKME BLAST D.  EFILOGIS ALL BRAN - SCREAM  LIX TOZET SOAPINEW LLIX SILK SOUTH OF HEL.)  EMANG FAIR & HANDSOME (SURYA AKHADA) - 25  BIO BABCOL FILL FOLLY (FF ROCKET BALLON PROMO)  SECOND BREAD  CENTERFRESH ACLISPORT IMALIKAM) -  FURE IT MARYELLA / WARNING 40 HUL.)  EALYAN JEWELLERS - TRUST  EMANG IVAR & HANDSOME (SURYA AKHADA) - 25  KELL OCKS K PAK (K PAK ZZZ)  LAKME FRUT MOISTURE (LEM 20 REV 2011)  NOELA DEALER - NUKJA SMART FROME  PONDS FACE WASH PACIFIC - KÉV  ENTICAL NO.)  LIMM BREAD  DOWL ENTERNA JIONAL SPECIALIST CAMPAIGN 2011 CROW  DOWE SHANDOO DOWE NOC 30  FAIR & LOVILLY FACE WASH (FAL FW.)  EELLOGGS ALL BRAN - SCREAM   | 20<br>20<br>25<br>25<br>25<br>20<br>20<br>20   |
| ENLOGGS ALL BRAN - SCREAM  LEX TOTET SOAP (NEW LEX SILK SOUTH OF HEL)  EMANG FAIR & HANDSOME (SERYA ARRADA) - 25  BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SECOND BREAD  CENTERFRESH ACUISPORT I MALIGAM) -  PURE IT MARYELLERS - TRUST  EMANI PAIR & HANDSOME (SURYA ARRADA) - 25  GELL ORGS & PAR (R PAK ZZZ)  LARME FRUT MOISTURE (LSM 20 REV 2011)  NORIA DEALER - NUKLA SMART FLONE  PONDS FACE WASH PACIFIC - REV  PONTAL NO 1  INIM BREAD  DOVE SHAADOO DOVE NOC 30  PAIR & LOVELY FACE WASH (FALFW)  RELLOGGS ALL BRAN - SCREAM   | 25<br>25<br>25<br>25<br>26<br>20<br>20<br>20   |
| LIX TOZET SOAP (NEW LUX SILK SOUTH SWITEL) EMANG FAIR & HANDSOME (SURYA AKHADA) - 25 BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SECOND BY AA  CENTEMPRESH ACTISPORT (MALICAM) - FURE IT MARVELLA /WARNING 40 HUL) KALYAN JEWELLERS - TRUST EMANI FAIR & HANDSOME (SURYA AKHADA) - 25 HEAL OCCS & PARK PAK ZZZ) LOAME FRUIT MOISTURE (LSM 20 REV 2011) NOEM DEALER - NUKLA SMART FISONE PONDS FACE WASH PACIFIC - REV PENITAL NO. 1  INDER SPEAK DOEL ENTERNA JIONAL SPECIALIST CAMPAIGN 2011 CROW DOVE SHAIPOO DOVE NOC 30  FAIR & LOVELY FACE WASH (FALLFW)  RELLOGOS ALL BRAN - SCREAM  | 25<br>25<br>25<br>30<br>30<br>23<br>45<br>20<br>20                                     |
| EMANG FAIR & HANDSOME (SURYA AKHADA) - 25 BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  Second Bread  CENTEMPRESH ACTISPORT IMALIAM) - FURE IT MARVELLA /WARNING 40 HUL, KALVAN JEWELLERS - TRUST  EMANIFAR & HANDSOME (SURYA AKHADA) - 25 GELL OCKES & PAK (R PAK ZZZ) LOAKME FRUIT MOISTURE (LSM 20 REV 2011)  NOERA DEALEN KUKIA SMART FILONE  FONDS FACE WASH PACIFIC - REV  PENTTAL NO. 1  LIMIT BREAD  DEL ENTERNA JOINAL SPECIALIST CAMPAIGN 2011 GROW  DOVE SHANDOO DOVE NOC 30  AIR & LOVELY FACE WASH FALL FW ( ELLOGGS ALL BRAN - SCREAM  | 25<br>25<br>30<br>30<br>25<br>20<br>20   |
| BIO BABOOL FILL FOLLY (FF ROCKET BALLON PROMO)  SCIDED BY AA  CENTERFRESH ACTISPORT (MALKAM).  FURE IT MARVELLA (WARNING 40 HOL)  KALYAN JEWELLERS - TRUST  EMANIE FAIR & HANDSOME (SURYA AKHADA) - 25  KELL COCKS K PAKIE PAK ZZZ)  LAKME FRUIT MOISTURE (LSM 20 REV 2611)  NORIA DEALER - NUKLA SMART FROME  ROMDS FACE WASH PACIFIC - REV  REVITAL NO. 1  LIMIT BY AND DOLLEY FACE WASH FALLST CAMPAIGN 2011 GROW  DOVE SHAIPOO DOVE NOC 30  TAIR & LOVELY FACE WASH (FALLFW)  CELLOGOS ALL BRAN - SCREAM   | 10<br>40<br>30<br>25<br>15<br>20<br>20   |
| Second Brea<br>CENTERFRESH ACTISPORT IMALHAM).  FURE IT MARVELLA (WARNING 40 HUL)  KALYAN JEWELLERS - TRUST  EMAMI HAIR & HANDSOME (SURYA AKHADA)- 25  KELL OCKS K PAK'R PAK ZZZ)  LAKME FRUIT MOISTURE (LEM 20 REV 2011)  NOBERA DEFALEM - NUKIA SMART FROME  RONDS FACE WASH PACIFIC - REV  PENTIAL NO. 1  LIMIT BREAL  DOME ENTERNA JIONAL SPECIALIST CAMPAIGN 2011 GROW  DOVE SHAJPOO DOVE NOC 30  TAIR & LOVELY FACE WASH FAL FW /  GELLOGOS ALL BRAN - SCREAM  | 10<br>40<br>30<br>25<br>15<br>20<br>20<br>20   |
| CENTERFRESH ACTISPORT IMALIAM).  FURE IT MARVELLA /WARNING 40 HUL;  KALVAN JEWELLERS - TRUST  EMAMI FAIR & HANDSOME (SURYA AKHADA) - 25  HOLLOGG'S & PAKIS PAKIS PAK ZZO  LARME FRUIT MOISTORE (LSM 20 REV 2011)  NOBIA DEALEM NUKLA SMART FISONE  FONDS FACE WASH PACIFIC - REV  PONTS FACE WASH PACIFIC - REV  PONTAL NO. 1  THIM BYELL  DEL ENTERNA JOINAL SPECIALIST CAMPAIGN 2011 GROW  DOWE SHANDOO DOWE NOC 30  TAIR & LOVELY FACE WASH SPAL FW /  GELLOGGS ALL BRAN - SCREAM   | 40<br>30<br>23<br>45<br>20<br>20<br>20   |
| FURE IT MARVELLA / WARNING 40 MILE, KALVAN JEWELLERS - TRUST  EMAMI PAIR & HANDSOME (SURYA AKHADA) - 25  AGEL OCKS & PAK (R PAK ZZZ)  LASME FRUIT MOISTURE (LSM 20 REV 2011)  NORIA DEALER - NUKLA SMART PIONE  PONDS FACE WASH PACIFIC - RÉV  PONTAL NO. 1  TIMM BREAK  DEL ENTERNA JOINAL SPECIALIST CAMPAIGN 2011 GROW  DOVE SHANDOO DOVE NOC 30  TAIR & LOVELY FACE WASH SPAL FW (  GELLOGOS ALL BRAN - SCREAM)  | 40<br>30<br>23<br>45<br>20<br>20<br>20   |
| FURE IT MARVELLA / WARNING 40 HUL;  KALYAN TEWELERS - TRUST  EMAMI PAR & HANDSOME (SURYA AKHADA) - 25  LASME FRUIT MOISTURE (LSM 20 REV 2011)  NOBIA DEALER - RUKIA SMART PIONE  FONDS FACE WASH PACIFIC - REV  PENTAL NO. 1  LIMIN BINAL  DEL ENTERNA JIONAL SPECIALIST CAMPAIGN 2011 (IROW  DOVE SHAIPDO DOVE NOC 30  FAIR & LOVELY FACE WASH GAL FW /  RELLOGOS ALL BRAN - SCREAM   | 40<br>30<br>23<br>45<br>20<br>20<br>20   |
| KALYAN JEWELERS - TRUST  EMANI FAIR & HANDSOME (SURYA AKHADA) - 25  HELLOCKS K PARK PAK ZZZ)  LOAME FRUIT MOISTURE (LEM 20 REV 2011)  NOBIA DEALER - RUKIA SMART FROME  FONDS FACE WASH PACTEC - REV  PENITAL NO. 1  INDEL ENTERNA JOINAL SPECIALIST CAMPAIGN 2011 CROW  DOVE SHAPPOO DOVE NOC 30  FAIR & LOVELY FACE WASH FAL FW /  RELLOCGS ALL BRAN - SCREAM  | 30<br>23<br>45<br>20<br>20<br>20   |
| AGEL OCKS K PAK (K PAK 222)  LARME FRUT MOISTURE (LSM 20 REV 2011)  PONDS FACE WASH PACIFIC - REV  PONDS FACE WASH PACIFIC - REV  PONTS ACE WASH PACIFIC - REV  PONTS A POTENNA TOMAL SPECIALIST CAMPAIGN 2011 CROW  DOVE SHAMPOO DOVE MOC 30  PAR & LOVELY FACE WASH FAL FW (  RELLOGOS ALL BRAN - SCREAM)  | 25<br>25<br>20<br>20   |
| AGEL OCKS K PAK (K PAK 222)  LARME FRUT MOISTURE (LSM 20 REV 2011)  PONDS FACE WASH PACIFIC - REV  PONDS FACE WASH PACIFIC - REV  PONTS ACE WASH PACIFIC - REV  PONTS A POTENNA TOMAL SPECIALIST CAMPAIGN 2011 CROW  DOVE SHAMPOO DOVE MOC 30  PAR & LOVELY FACE WASH FAL FW (  RELLOGOS ALL BRAN - SCREAM)  | 15/<br>20<br>20<br>20  |
| LARME FRUIT MOISTORE (LEM 20 REV 2011)  NDETA DEALER - NUKIA SMART PIONE  PONDS FACE WASH PACIFIC - RÉV  PONTAL NO. 1  THIM BROWN  DEL INTERNATIONAL SPECIALIST CAMPAIGN 2011 CIRCIW  DOVE SHAMPOO DOVE NOC 30  TAIR & LOVELY FACE WASH (FAL FW )  GELLOGOS ALL BRAN - SCREAM  | 25<br>20<br>20   |
| NDEIA DEALEM NUKIA SMART PIONE PONDS FACE WASH PACIFIC - RÉV PENTAL NO. I  THIM BRAIN DEL ENTERNA JONAL SPECIALIST CAMPAIGN 2011 GROW POWE SHAMPOO DOWE NOC 30  FAIR & LOVELY FACE WASH GRAL FW / GELLOGOS ALL BRAN - SCREAM   | 20<br>20   |
| Ponds face wash pacific - Rév<br>Rental no. 1<br>Thim Brain<br>Del International specialist Campaign 2011 (IRGW<br>DOVE SHAMPOO DOVE NOC 30<br>FAIR & LOVELY FACE Wash (FAL FW.)<br>RELLOGOS ALL BRAN - SCREAM   | 20   |
| Thim Break<br>DHL Pyterna Motal Specialist Campaign thi Grow<br>DOVE SHAMPOO DOVE NOC 30<br>TAIR & LOVELY FACE WASH GRAL FW /<br>GELLOGOS ALL BRAN - SCREAM  |  |
| del enternational specialist campaign dut grow<br>dove shampoo dove noc 30<br>fair & lovely face wash gal fw 1<br>relicogs all bran - scream   | • • • •  |
| DEL ENTERNA TIONAL SPECIALIST CAMPAIGN 2011 GROW<br>DOVE SHAMPOO DOVE MOC 30<br>"AIR & LOVELY FACE WASH (FAL FW )<br>BELLOGOS ALL BRAN - SCREAM  |  |
| DOVE SHAMPOO DOVE MOC 30<br>FAIR & LOVELY FACE WASH (FAL FW )<br>BELLOGOS ALL BRAN - SCREAM  |  |
| NOVE SHAAIPOO DOVE MOC 30<br>AIR & LOVILLY FACE WASILIPAL FW /<br>BULGGGS ALL BRAN - SCREAM  | 30   |
| GELLOGICS ALL BRAN - SCREAM  | 50<br>50   |
|  | 26   |
|  | 71   |
| LARS SOAPS DIAMOND DUST  | 23   |
| ndia gate basmati bice kindla gate basmati rice,   | 4.5  |
| OVE BATHING BAR DOVE DARE TO BARE TO REV.  | 20   |
| HIS BARCOL FILL FOLLY (IT REXCHET BALLON PROMO) 10   | B.   |
| ONDS PURE WHITE PACE WASH - PONDS FAIRLADY TO HER  | 30   |
| EVITAL NO.1  | le   |
| ( .  | **   |
|  |  |
| OTAL Scounds   | 660  |



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: