NATION TAX MARKET

::आयुक्त (अपील) का कार्यालय, वस्तु एवं सेवा कर और केन्द्रीय उत्पाद शुल्क::
O/O THE COMMISSIONER (APPEALS), GST & CENTRAL EXCISE,

द्वितीय तल, जी एस टी भवन / 2nd Floor, GST Bhavan,
रेस कोर्स रिंग रोड, / Race Course Ring Road,
राजकोट / Rajkot – 360 001
Tele Fax No. 0281 – 2477952/2441142 Email: cexappealsrajkot@gmail.com

सत्यमेव जयते

रजिस्टर्ड डाक ए. डी. द्वारा :-

क	अपील / फाइल संख्या / Appeal / File No.	मूल आदेश सं / O.I.O. No.	दिनांक / Date
	V2/101,102/RAJ/2016 4996 to 5001	**30/ADC/PV/2015-16**	**29.01.2016**

ख अपील आदेश संख्या (Order-In-Appeal No.):

RAJ-EXCUS-000-APP-073-TO-74 -2017-18

आदेश का दिनांक / Date of Order: **27.09.2017** जारी करने की तारीख / Date of issue: **28.09.2017**

कुमार संतोष, आयुक्त (अपील), राजकोट द्वारा पारित /
Passed by **Shri Kumar Santosh**, Commissioner (Appeals), Rajkot

ग अपर आयुक्त/ संयुक्त आयुक्त/ उपायुक्त/ सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, राजकोट / जामनगर / गांधीधाम द्वारा उपरलिखित जारी मूल आदेश से सृजित: /

Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise / Service Tax, Rajkot / Jamnagar / Gandhidham :

घ **अपीलकर्ता &** प्रतिवादी का नाम एवं पता /Name&Address of the **Appellants &** Respondent :-

1. M/s. Balaji International, Plot No. 716-A,, GIDC Phase II, Dared,Jamnagar
2. Shri Jay P. Vithlani, Partner , M/s. Balaji International

इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके से उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है// Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(A) सीमा शुल्क केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील, केन्द्रीय उत्पाद शुल्क अधिनियम ,1944 की धारा 35B के अंतर्गत एवं वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत निम्नलिखित जगह की जा सकती है //

Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

(i) वर्गीकरण मूल्यांकन से सम्बन्धित सभी मामले सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठ, वेस्ट ब्लॉक नं 2, आर. के. पुरम, नई दिल्ली, को की जानी चाहिए //

The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification and valuation.

(ii) उपरोक्त परिच्छेद 1(a) में बताए गए अपीलों के अलावा शेष सभी अपीलें सीमा शुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, द्वितीय तल, बहुमाली भवन असावा अहमदाबाद- ३८००१६ को की जानी चाहिए //

To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at. 2nd Floor, Bhaumali Bhawan, Asarwa Ahmedabad-380016 in case of appeals other than as mentioned in para- 1(a) above

(iii) अपीलीय न्यायाधिकरण के समक्ष अपील प्रस्तुत करने के लिए केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001, के नियम 6 के अंतर्गत निर्धारित किए गये प्रपत्र EA-3 को चार प्रतियों में दायर किया जाना चाहिए । इनमें से कम से कम एक प्रति के साथ, जहां उत्पाद शुल्क की माँग ,ब्याज की माँग और लगाया गया जुर्माना, रुपए 5 लाख या उससे कम, 5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमशः 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, संबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्ट्रार के नाम से किसी भी सार्वजनिक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए । संबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां संबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है । स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा //

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.5000/-, Rs.10,000/- where amount of duty demand/interest/penalty/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 Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-

(B) अपीलीय न्यायाधिकरण के समक्ष अपील, वित्त अधिनियम, 1994 की धारा 86(1) के अंतर्गत सेवाकर नियमावली, 1994, के नियम 9(1) के तहत निर्धारित प्रपत्र S.T.-5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गयी हो, उसकी प्रति साथ में संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और इनमें से कम से कम एक प्रति के साथ, जहां सेवाकर की माँग ,ब्याज की माँग और लगाया गया जुर्माना, रुपए 5 लाख या उससे कम, 5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमशः 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, संबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्ट्रार के नाम से किसी भी सार्वजनिक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए । संबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां संबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है । स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा //

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 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. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-

(i) वित्त अधिनियम, 1994 की धारा 86 की उप-धाराओं (2) एवं (2A) के अंतर्गत दायर की गयी अपील, सेवाकर नियमावली, 1994, के नियम 9(2) एवं 9(2A) के तहत निर्धारित प्रपत्र S.T.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क अथवा आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रतियाँ संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और आयुक्त द्वारा सहायक आयुक्त अथवा उपायुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, को अपीलीय न्यायाधिकरण को अपील दायर करने का निर्देश देते हुये आदेश की प्रति भी साथ में संलग्न करनी होगी । /
The appeal under sub section (2) and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST-7 as prescribed under Rule 9 (2) & 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 Commissioner authorizing the Assistant Commissioner or Deputy Commissioner of Central Excise/ Service Tax to file the appeal before the Appellate Tribunal.

(ii) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सेस्टेट) के प्रति अपीलों के मामले में केन्द्रीय उत्पाद शुल्क अधिनियम 1944 की धारा 35एफ के अंतर्गत, जो की वित्तीय अधिनियम, 1994 की धारा 83 के अंतर्गत सेवाकर को भी लागू की गई है, इस आदेश के प्रति अपीलीय प्राधिकरण में अपील करने सम्बन्ध उत्पाद शुल्क/सेवा कर मांग के 10 प्रतिशत (10%), जब मांग एवं जुर्माना विवादित है, या जुर्माना, जब केवल जुर्माना विवादित है, का भुगतान किया जाए, बशर्ते कि इस धारा के अंतर्गत जमा कि जाने वाली अपेक्षित देय राशि दस करोड़ रुपए से अधिक न हो।
केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "मांग किए गए शुल्क" में निम्न शामिल है
(i) धारा 11 डी के अंतर्गत रकम
(ii) सेनवैट जमा की ली गई गलत राशि
(iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम
- बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम 2014 के आरंभ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।/
For an appeal to be filed before the CESTAT, 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, 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, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 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.

(C) **भारत सरकार को पुनरीक्षण आवेदन :**
Revision application to Government of India:
इस आदेश की पुनरीक्षण याचिका निम्नलिखित मामलों में, केंद्रीय उत्पाद शुल्क अधिनियम, 1994 की धारा 35EE के प्रथम परंतुक के अंतर्गत अवर सचिव, भारत सरकार, पुनरीक्षण आवेदन इकाई, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001, को किया जाना चाहिए। /
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35B ibid.

(i) यदि माल के किसी नुकसान के मामले में, जहां नुकसान किसी माल को किसी कारखाने से भंडार गृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक भंडार गृह से दूसरे भंडार गृह पारगमन के दौरान, या किसी भंडार गृह में या भंडारण में माल के प्रसंस्करण के दौरान, किसी कारखाने या किसी भंडार गृह में माल के नुकसान के मामले में।/
In case of any loss of goods, where the loss occurs 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.

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर रहे माल के विनिर्माण में प्रयुक्त कच्चे माल पर भरी गई केन्द्रीय उत्पाद शुल्क के छूट (रिबेट) के मामले में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी है। /
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.

(iii) यदि उत्पाद शुल्क का भुगतान किए बिना भारत के बाहर, नेपाल या भूटान को माल निर्यात किया गया है। /
In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(iv) सुनिश्चित उत्पाद के उत्पादन शुल्क के भुगतान के लिए जो छूटी क्रेडीट इस अधिनियम एवं इसके विभिन्न प्रावधानों के तहत मान्य की गई है और ऐसे आदेश जो आयुक्त (अपील) के द्वारा वित्त अधिनियम (नं. 2), 1998 की धारा 109 के द्वारा नियत की गई तारीख अथवा समयावधि पर या बाद में पारित किए गए है।/
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 such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(v) उपरोक्त आवेदन की दो प्रतियां प्रपत्र संख्या EA-8 में, जो की केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001, के नियम 9 के अंतर्गत विनिर्दिष्ट है, इस आदेश के संप्रेषण के 3 माह के अंतर्गत की जानी चाहिए । उपरोक्त आवेदनों के साथ मूल आदेश व अपील आदेश की दो प्रतियां संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत निर्धारित शुल्क की अदायगी के साक्ष्य के तौर पर TR-6 की प्रति संलग्न की जानी 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.

(vi) पुनरीक्षण आवेदन के साथ निम्नलिखित निर्धारित शुल्क की अदायगी की जानी चाहिए ।
जैहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- का भुगतान किया जाए और यदि संलग्न रकम एक लाख रुपये से ज्यादा हो तो रुपये 1000 /- का भुगतान किया जाए ।
The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved in Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

(D) यदि इस आदेश में कई मूल आदेशों का समावेश है तो प्रत्येक मूल आदेश के लिए शुल्क का भुगतान, उपर्युक्त ढंग से किया जाना चाहिये। इस तथ्य के होते हुए भी की लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केंद्रीय सरकार को एक आवेदन किया जाता है । /
In case, if the order covers various numbers 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 filed to avoid scriptoria work if excising Rs. 1 lakh fee of Rs. 100/- for each.

(E) यथासंशोधित न्यायालय शुल्क अधिनियम, 1975, के अनुसूची-I के अनुसार मूल आदेश एवं स्थगन आदेश की प्रति पर निर्धारित 6.50 रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए। /
One copy of application or O.I.O. as the case may be, and the order of the adjudicating authority shall bear a court fee stamp of Rs. 6.50 as prescribed under Schedule-I in terms of the Court Fee Act,1975, as amended.

(F) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्य विधि) नियमावली, 1982 में वर्णित एवं अन्य संबन्धित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है। /
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.

(G) उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbec.gov.in को देख सकते है । /
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may refer to the Departmental website www.cbec.gov.in

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::ORDER IN APPEAL ::

The appeals listed herein below have been filed by the assessee/person named against Order-In-Original No. 30/ADC/PV/2015-16 dated 29.01.2016 (hereinafter referred to as "the impugned order") passed by the Additional Commissioner, Central Excise, Rajkot (hereinafter referred to as "the lower adjudicating authority").

Sr. No.	Name of the Appellant	Appeal File No.	Appellant No.
01.	M/s. Balaji International (100% EOU), Plot No. 716-A, GIDC Phase-II Dared, Jamnagar	V2/101/RAJ /2016	Appellant No. 1
02	Shri Jay P. Vithlani, Partner, M/s. Balaji International, Jamnagar.	V2/102/RAJ /2016	Appellant No. 2

2. Since the issue involved is common in nature and connected with each other, the same are taken up together for disposal.

3. The facts of the case are that the appellant No.1 is 100% Export Oriented Unit and a partnership firm, engaged in the manufacture of Brass Ingots and Brass Sanitary Parts, etc. falling under Chapter 74 of the First Schedule to the Central Excise Tariff Act, 1985, out of imported raw materials, namely, Mixed Brass Scrap/Mixed Brass Scrap with Iron attachments and other impurities, etc., procured duty free under Notification No. 52/2003-Cus. dated 31.03.2003 read with Foreign Trade Policy 2004-09. The appellant was holding private bonded warehouse license dated 02.05.2003 under Section 58 of the Customs Act, 1962 (hereinafter referred to as "the Act") and had permission to manufacture in bond under Section 65 of the Act and are also having Central Excise registrations. The appellant No. 1 was operating from two premises, namely, Khatia Patia, Village Jhakhar, Taluka – Lalpar and Plot No. 716-A, GIDC Phase-II, Dared, Jamnagar, for which they were holding Letters of Permission dated 20.12.2002 and 15.12.2005, issued by the Development Commissioner, Kandla Special Economic Zone, Kandla. The appellant no. 1 had executed B-17 Bond and undertaken to observe all the provisions of the Customs Act, 1962 and the Central Excise Act, 1944 and to pay on demand an amount equal to the Customs and Central Excise duties leviable on the goods as are not proved to the satisfaction of jurisdictional Asst. / Dy. Commissioner of Customs/Central Excise to have been used in the manufacture of articles for export.

3.1. The Central Excise Preventive officer of the department carried out search at both premises of the Appellant No. 1, simultaneously, on 18.07.2008 and certain incriminating documents were seized under Panchnamas. During the course of investigation, weighment of stock was carried out at both premises of the appellant No. 1 in presence of appellant no. 2 and independent panchas and on compilation, shortage of 24,269.304 kgs. of imported raw material viz. mixed metal scrap was noticed. The statements of the appellant No. 2 were recorded on 18.07.2008, 24.07.2008, 27.01.2009, 05.05.2009,19.05.2009 and 20.11.2009 under Section 108 of the Act wherein he admitted that there was shortage of raw material and could not explain exact reason for shortage, and deposed that the same might have been cleared over a period of time to

various unregistered buyers at the factory gate, and details thereof was not available to them and shown his willingness to pay the duty. The appellant No. 1 paid amount of Rs.3,00,000/- and Rs.3,50,000/- on 20.05.2009 and 26.05.2009 respectively towards their duty liability against shortage of duty free raw materials noticed during the search.

3.2 Show Cause Notice dated 18.03.2011 was issued to the appellants demanding Customs duty of Rs. 7,84,831/- under Section 28 of the Act on clandestine clearance of 24269.3.4 Kgs. of mix metal scrap; for confiscation of the said goods found short during searches under Section 111(j) and Section 111(o) of the Act; for recovery interest under Section 28AB of the Act; for imposing penalty under Section 112 and Section 114A of the Act by enforcing B-17 Bond and proposed to appropriate Rs. 6,50,000/- paid by the appellant No. 1 during investigation. The SCN was adjudicated vide Order-in-Original No. 11/ADC/2013 dated 13.01.2013 passed by the Additional Commissioner, Central Excise, Rajkot wherein he confirmed demand of Customs duty along with interest; ordered confiscation and imposed redemption fine of Rs. 2,50,000/-in lieu of confiscation; imposed penalty of Rs.5,00,000/- under Section 112 & 114A of the Act.

3.3 Aggrieved with the said impugned order dated 13.01.2013, the Appellant No. 1 filed an appeal before the then Commissioner (Appeals), Central Excise, Rajkot who vide Order-In-Appeal No. RJT-EXCUS-000-APP-152-14-15 dated 28.08.2014 remanded the case back to the lower adjudicating authority for de-novo adjudication, the relevant Paras of which are reproduced below: -

> *"6. On prima-facie perusal of case records available with this office i.e. Show Cause Notice submission made by the appellant during the course of adjudication, Order-in-Original, Appeal Memorandum, Stay Application and records of Personal Hearing before this authority, I observe as under:*
>
> *(i) In para 2 of Show Cause Notice, it is mentioned that "which were seized under Panchnama dated 18.07.2008". In para 23 of the Order-in-Original, it is mentioned that "subsequently all the materials available in the factory premises were placed under seizure". During investigation, mix metal scrap of 24,269.304 kgs. was found short. However, it seems that the same quantity is also seized and ordered for confiscation. In order portion, confiscation of 24,269.304 kgs. of mix metal scrap is ordered and redemption fine of Rs.2,50,000/- is ordered. However, the appellant have submitted that neither any goods were seized from them nor the goods were available for confiscation. Thus, it is not forthcoming as to what quantity was seized (i.e. entire stock lying in balance or mix metal scrap of 24,269.304 kgs.), and whether the same was released provisionally, or otherwise subsequently on execution of Bond / Bank Guarantee, or the same was released unconditionally to the appellant, as the appellant has used the material for manufacture of finished goods to arrive at correct position of shortage of raw materials.*
>
> *(ii) The one of the partner of appellant Shri Jay Vithlani is issued Show Cause Notice as to why penalty under section 112 of the Customs Act, 1962 should not be imposed upon him. In para 28 of the Order-in-Original, it is discussed that he was liable to personal penalty under the provisions of the Customs Act, 1962. However, in order portion of Order-in-*

Original, neither he is ordered exonerated nor any penalty is imposed upon him. A copy of the impugned order is not even marked to him.

7. In view of foregoing discussion, I find that certain points are required to be taken care / discussed /ordered properly during the course of adjudication. Hence, without going into further merits at this juncture, I feel it appropriate to remand the case back to lower authority for de-novo adjudication in fitment of the case. The lower authority is directed to issue suitable speaking order in accordance with the provisions of law for the time being in force after providing opportunity to the appellants for their submission."

3.4 The lower adjudicating authority vide impugned order in de-novo proceedings again confirmed demand of Customs duty of Rs. 7,84,831/- under Section 28 of the Act read with Section 72 of the Act and appropriated Rs. 6,50,000/- paid during the investigation against demand of Customs duty; ordered confiscation of mix metal scrap valued at Rs. 25,67,606/- and imposed redemption fine of Rs. 6,00,000/- in lieu of confiscation this time instead of Rs. 2,50,000/- earlier; ordered recovery of interest under Section 28AB read with Section 72 of the Act; imposed penalty of Rs. 7,84,931/- under would like to reproduce Section 114A of the Act, which reads as under: - amount and imposed penalty of Rs. 1,00,000/- on the appellant No. 2 under Section 112 of the Act.

4. Being aggrieved with the impugned order, the appellant no. 1 filed appeal, *interalia*, on the following grounds: -

(i) The adjudicating authority has failed to follow the specific instructions in the de-novo proceedings as directed by the then Commissioner (Appeals), Central Excise, Rajkot. The lower adjudicating authority has failed to verify treatment of quantity and has issued order without taking report from respective Range officer.

(ii) The adjudicating authority has failed to verify that the actual weighment was not carried out during panchnama. It is settled law that when excess or short quantity is arrived in stock taking on the basis of average/approximate or on the basis of eye-estimate only without actual weighment or counting, it cannot be accepted as shortage/excess. The department has to demonstrate shortage through actual physical weighment of stock lying in the factory premises. When working is done on approximation, the whole working based on this becomes un-reliable. The stock of 192 Kg. of Rubber scrap and slag of approx. 6000 Kg. is not taken on record hence the alleged quantity of shortage of 24269 Kg. is wrong.

(iii) The impugned order has been issued only on the basis of confessional statement of one of the partners without corroborative evidence. The lower adjudicating authority has failed to verify that the appellant No. 1 has paid duty on the clearances which are adjudicated as shortage/clandestinely removal. The charges of clandestine removal has to be based upon the tangible, strict, positive, direct and corroborative evidence and not merely on the basis of alleged confessional statement. The impugned order issued by the lower adjudicating authority relying on the decisions is not maintainable and needs to

be set aside on this ground only.

(iv) As per settled law fine in lieu of confiscation cannot be imposed if goods are not seized and are not available for release.

(v) The duty has been confirmed under Section 28 of the Act; however duty can be recovered or paid by EOU under Section 3(1) of the Central Excise Act, 1944.

(vi) The adjudicating authority failed to prove any improper import hence imposition of penalty under Section 112 of the Act is wrong and in the same way penalty cannot be imposed under Section 114A of the Act.

4.1 Being aggrieved with the impugned order, the appellant no. 2 filed appeal, *interalia*, on the following grounds: -

(i) Searches were conducted simultaneously by two teams of officers and only partner Shri Jay P. Vithlani attended the same. Searches were conducted continuously and even upto late night. It was obvious that one may get tired and come under pressure due to excess excursion, in such a situation statements recorded during search and investigation cannot be considered as voluntary statement.

(ii) The confessional statement is not corroborated by other evidences. No physical weighment of stock was conducted during the recording of panchnama and it was arrived on pro rata basis which cannot be considered as evidence of shortage.

(iii) The payment of duty made during investigation cannot be taken as confession of illegal clearance without any concrete and reliable corroborative evidences.

(iv) The appellant feels that powers of de-novo proceedings are not given correcting mistake committed in the Order-In-Original.

5. Personal hearing in the matter was attended to by S/Shri R.T. Vajani, Consultant, Subhash Bordia, Chartered Accountant and Niral Shah, Chartered Accountant for both appellants and reiterated grounds of Appeal. They submitted that no personal hearing was held on 20.01.2016 and no written submission of personal hearing was recorded by the adjudicating authority in de-novo proceedings; that in fact the adjudicating authority asked for copy of their submissions before the then adjudicating authority and copy of submissions before the then Commissioner (Appeals), Central Excise, Rajkot, which they gave subsequently to him.

5.1 On merit of the case, they submitted that no goods were seized by the department and all goods had been cleared by the appellants on payment of duty; that the impugned order is not legal and proper and based on statements without any corroborative facts.

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Findings:

6. I have carefully gone through the facts of the case, impugned order, grounds of appeals and submissions made by all the appellants. I find that the issues to be decided in the present appeals are that

(i) whether the impugned order has been passed in terms of Order-In-Appeal dated 28.08.2014 or not;

(ii) whether confirmation of demand of Customs Duty of Rs. 7,84,831/- for shortage of goods imported duty free under Notification No. 52/2003-Cus. dated 31.03.2003 along with interest under Section 28 AB of the Act is proper or not;

(iii) whether confiscation of 24269.304 Kgs. of mix metal scrap valued at Rs. 25,67,606/- removed from Customs Bonded Warehouse is correct or not;

(iv) whether goods not available for confiscation can be confiscated and redemption fine of Rs. 6,50,000/- in lieu of confiscation can be imposed or not;

(v) whether imposition of penalty of Rs. 7,84,831/- under Section 114A of the Act is proper or not;

(vi) whether personal penalty of Rs. 1,00,000/- imposed on Appellant No. 2 under Section 112 of the Act is proper or not.

7. The appellants submitted that no personal hearing was held on 20.01.2016. Hence, the documentary evidences that personal hearing took place on 20.01.2016 were called for from the department. The department vide letter dated 15.09.2017 submitted copy of the records of personal hearing dated 20.01.2016 duly signed by the lower adjudicating authority and Shri R.T. Vajani, Consultant, wherein it has been submitted that *"a letter of even no. (F.No. V.74/15-13/ADJ/2010) dated 12.01.2016 regarding personal hearing was issued to the appellant and the same was received by the assessee on 15.01.2016. A copy of dated acknowledgement obtained from the assessee is sent herewith along with a copy of PH letter dated 12.01.2016 and a copy of record of personal hearing held on 20.01.2016 for ready reference."* Hence, to say that no P.H. took place on 20.01.2016 is incorrect and not sustainable at all.

7.1 The appellant No. 1 argued that the adjudicating authority has failed to follow the specific instructions contained in the remand order dated 28.08.2014 passed by the then Commissioner (Appeals), Central Excise, Rajkot in the matter of appeal filed against Order-In-Original No. 11/ADC/2013 dated 13.01.2013 passed by the Additional Commissioner, Central Excise, Rajkot. I find that the then Commissioner (Appeals), Central Excise, Rajkot vide Order-In-Appeal dated 28.08.2014 held as under: -

> *"6. On prima-facie perusal of case records available with this office i.e. Show Cause Notice submission made by the appellant during the course of adjudication, Order-in-Original, Appeal Memorandum, Stay Application and records of Personal Hearing before this authority, I observe as under:*

(i) In para 2 of Show Cause Notice, it is mentioned that "which were seized under Panchnama dated 18.07.2008". In para 23 of the Order-in-Original, it is mentioned that "subsequently all the materials available in the factory premises were placed under seizure". During investigation, mix metal scrap of 24,269.304 kgs. was found short. However, it seems that the same quantity is also seized and ordered for confiscation. In order portion, confiscation of 24,269.304 kgs. of mix metal scrap is ordered and redemption fine of Rs.2,50,000/- is ordered. However, the appellant has submitted that neither any goods were seized from them nor the goods were available for confiscation. Thus, it is not forthcoming as to what quantity was seized (i.e. entire stock lying in balance or mix metal scrap of 24,269.304 kgs.), and whether the same was released provisionally, or otherwise subsequently on execution of Bond / Bank Guarantee, or the same was released unconditionally to the appellant, as the appellant has used the material for manufacture of finished goods to arrive at correct position of shortage of raw materials.

(ii) The one of the partner of appellant Shri Jay Vithlani is issued Show Cause Notice as to why penalty under section 112 of the Customs Act, 1962 should not be imposed upon him. In para 28 of the Order-in-Original, it is discussed that he was liable to personal penalty under the provisions of the Customs Act, 1962. However, in order portion of Order-in-Original, neither he is ordered exonerated nor any penalty is imposed upon him. A copy of the impugned order is not even marked to him.

7. In view of foregoing discussion, I find that certain points are required to be taken care / discussed /ordered properly during the course of adjudication. Hence, without going into further merits at this juncture, I feel it appropriate to remand the case back to lower authority for de-novo adjudication in fitment of the case. The lower authority is directed to issue suitable speaking order in accordance with the provisions of law for the time being in force after providing opportunity to the appellants for their submission."

(Emphasis supplied)

7.2 I find that the remand order had directed to issue suitable speaking order in accordance with the provisions of law and all issues were left open in de-novo proceedings to be decided by the lower adjudicating authority after providing opportunity to the appellant for their submission, which has been followed by the lower adjudicating authority as discussed in Para 7 above.

7.3 The appellant No. 1 has submitted that the lower adjudicating authority has failed to note that the actual weighment was not carried out during panchnama. I find that no such argument had been raised by the appellant either before the original adjudicating authority or before the appellate authority last time and also during de-novo proceedings. The appellants have never rebutted the facts recorded in panchnamas drawn at both the premises of the appellant, which very clearly state that physical weighment of goods lying at both the premises were carried out. The depositions made by the appellant No. 2 under his statements recorded on various dates also admitted the shortage of imported raw material, and the statements were not retracted. Hence, the argument of the appellant No. 1 at this stage that the actual weighment was not carried out during panchnamas cannot be accepted at all.

7.4 The appellant No. 1 argued that the impugned order has been issued only on the basis of confessional statement of one of the partners without corroborative evidence. I find that the documents available on record establish that simultaneous searches were conducted at both the premises of the appellant No. 1 on 18.07.2008 during which incriminating documents/records such as foundry process register, sub-standard and waste register and export of finished goods register were recovered under running panchnamas dated 18.07.2008 to 20.07.2008. It is also on record that physical weighment of mix metal scrap lying at both the premises were undertaken. On compilation of outcome of physical weighment with the stock recorded in the statutory record, shortage of 24,269.304 kgs. of mixed metal scrap was noticed. Relying on documents seized and panchnamas drawn during search operation and outcome of physical weighment of the goods lying at both the premises and statement dated 05.05.2009 of the appellant No. 2 wherein he categorically admitted that the imported raw materials had been cleared over a period of time to various unregistered buyers, confirmation of duty demand by the lower adjudicating authority is correct, legal and proper and cannot be faulted with.

7.5 It is also a fact that Appellant No.2 had, at no point of time, rebutted the oral and documentary evidences resumed during the investigation and has never stated to have given statements under duress and that statements were not voluntary. From the seized documentary evidences of the Appellant No. 1, result of physical weighment carried out under running panchnamas dated 18.07.2008 to 20.07.2008 and statements of Appellant No. 2, it is established that Appellant No. 1 had clandestinely removed the imported raw materials procured duty free under Notification No. 52/2003-Cus. dated 31.03.2003 without recording clearance thereof in statutory records; without intimating such removals to the department and without payment of Customs duty even though the said goods were not utilized for the intended purpose and thereby contravened the conditions stipulated in the said Notification. These are substantial and admissible evidences in the form of documentary and oral evidences on record resumed from Appellant No. 1. I find that the lower adjudicating authority relied on Panchnama dated 18.07.2008 to 20.07.2008 drawn at Khatia Patia premises and Panchnama dated 18.07.2008 to 22.07.2008 drawn at GIDC, Dared, Jamnagar and the statement dated 20.11.2009 of Appellant No. 2 admitting that shortage of imported raw materials of 24,269.304 Kgs. which was cleared to various unregistered buyers at factory gate over a period of time, without invoice and without payment of duty and without utilizing the same for manufacture of their final products and that the details of clearance were not available as the same were destroyed.

7.6 I find that the fact of removal of duty free imported raw materials to unregistered buyers at factory gate without invoice, without payment of duty and without utilizing the same for manufacture of their final products. Hence, the appellants have willfully, intentionally and deliberately avoided following requirement of Customs Law while removing the imported raw materials procured duty free, and unlawful means were

adopted by them with intent to evade payment of Customs duty. All the above facts decisively conclude that the removals of imported raw materials were of clandestine nature which resulted in loss of Government Revenue. The evasive mind and *mens-rea* of the Appellants are clearly established. Therefore, I hold that the removal of imported raw materials in this case was of clandestine nature with intent to evade payment of Customs duty.

7.7 I also find that admitted facts need not be proved as held by the Hon'ble Apex Court in the case of Systems & Components Private Limited reported as 2004 (165) ELT 136 (SC); by the Hon'ble CESTAT in the cases of Alex Industries reported as 2008 (230) ELT 0073 (Tri-Mumbai), M/s. Divine Solutions reported as 2006 (206) E.L.T. 1005 (Tri. (Chennai), wherein it has been consistently held that Confessional statements would hold the field. Hon'ble CESTAT in the case of M/s. Karori Engg. Works reported as 2004 (166) E.L.T. 373 (Tri. Del.), has also held that "confessional statement is a substantial piece of evidence, which can be used against the maker."

7.8 I find that the ratio of the judgment of Hon'ble Supreme Court of India in the case of CCE, Mumbai Vs. M/s. Klavert Foods India Pvt. Ltd reported as [2011-TIOL-76-SC-CX], is applicable in the present case, wherein it is held that: -

> *"18. During the course of arguments learned counsel appearing for the respondent submitted before us that although the aforesaid statements of Managing Partner of the Company and other persons were recorded during the course of judicial proceedings but the same were retracted statements, and therefore, they cannot be relied upon. However, the statements were recorded by the Central Excise Officers and they were not police officers. Therefore, such statements made by the Managing Partner of the Company and other persons containing all the details about the functioning of the company which could be made only with personal knowledge of the respondents and therefore could not have been obtained through coercion or duress or through dictation. We see no reason why the aforesaid statements made in the circumstances of the case should not be considered, looked into and relied upon.*
>
> *19. We are of the considered opinion that it is established from the record that the aforesaid statements were given by the concerned persons out of their own volition and there is no allegation of threat, force, coercion, duress or pressure being utilized by the officers to extract the statements which corroborated each other. Besides, the Managing Partner of the Company on his own volition deposited the amount of Rs. 11 lakhs towards excise duty and therefore in the facts and circumstance of the present case, the aforesaid statement of the counsel for the respondents cannot be accepted. This fact clearly proves the conclusion that the statements of the concerned persons were of their volition and not outcome of any duress.*
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> *(Emphasis supplied)*

7.9 I also find that Appellant No. 1, accepting duty liability, deposited Rs. 3,00,000/- on 20.05.2009 and Rs. 3,50,000/- on 26.05.2009 towards duty on quantity of imported raw material found short, which establishes that the Appellants have accepted their liability to pay Customs duty during investigation, after detection of the case by the

department. The documentary and oral evidences in the case, establish that Appellant No.1 had indulged in illicit removal of imported raw materials procured duty free under Notification No. 52/2003-Cus. dated 31.03.2003 and the said goods were not used for intended purpose but removed clandestinely without payment of duty equivalent to customs duty foregone at the time of its importation. I find that the statements made by them are inculpable and valid evidences because they are voluntary in nature. Hence, I uphold the impugned order confirming demand of customs duty of Rs. 7,84,831/-. Consequently, the confirmed demand is required to be paid along with interest at applicable rate under Section 28AB of the Act, and I uphold the same.

8. The appellant contended that the goods can't be confiscated as the goods are not seized and hence not available for release. I find that the adjudicating authority has also held that the goods are not available for confiscation, which are the facts also, however he has imposed redemption fine of Rs. 6,00,000/-. I find that it is now settled position of law that when goods are not available for confiscation, goods can't be confiscated and no redemption fine in lieu of confiscation is imposable in such cases. I find that CESTAT, New Delhi in the case of Dev Anand Agarwal – 2016 (337) ELT 397 (Tri.-Del.) observed as under:-

> *"**11.** There is however force in the contention of the appellant that the goods which had been cleared without any bond and were not available for confiscation, no redemption fine can be imposed. Thus only goods which were seized can be confiscated and redemption fine imposed thereon. ....."*

8.1 CESTAT, Ahmedabad in the case of Quippo Energy Private Limited reported as 2016 (331) ELT 617 (Tri. -Ahmd.), observed as under: -

> ***19.** We find that the appellant acted under a bona fide belief that the activities undertaken by them would not amount to manufacture. It is the case of interpretation of the provisions of law and therefore, the imposition of penalties on the appellants are not warranted. It is noted that the goods were [not] available for confiscation. It is well settled that if the goods are available, the same cannot be confiscated. Accordingly, the confiscation of goods and imposition of penalty cannot be sustained.*

8.2 The larger bench of CESTAT in the case of Shiv Kripa Ispat Private Limited reported as 2009 (235) ELT 623 (Tri.-LB) relying the decision of Hon'ble High Court of Punjab & Haryana in the case of Raja Impex Private Limited reported as 2008 (229) ELT 185 (P&H) and decision of Hon'ble CESTAT, New Delhi in the case of Chinku Exports reported as 1999 (112) ELT 400 (Tribunal) [affirmed by Hon'ble Supreme Court reported as 2005 (184) ELT A36(S.C.)] held that *"goods cannot be confiscated when not available and redemption fine not imposable."* In view of above, I am of the considered view that since goods are not available for confiscation, the same cannot be confiscated and redemption fine in lieu of confiscation cannot be imposed. Accordingly, redemption fine imposed under the impugned order is not imposable and the same is set aside.

9 As regards to penalty imposed on Appellant No. 1 under Section 114A of the Act, they contended that the adjudicating authority failed to prove any improper import hence imposition of penalty under Section 112 of the Act is wrong and in the same way penalty cannot be imposed under Section 114A of the Act, which I find is not correct as very opening paragraph of Section 114A of the Act says where duty has not been paid by reason of suppression of facts, penalty equal to duty determined is payable. I would like to reproduce Section 114A of the Act, which reads as under: -

> *Penalty for short-levy or non-levy of duty in certain SECTION [114A. cases. - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has [xxx] been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined.*
>
> *(Emphasis supplied)*

9.1 I find that Section 114A of the Act stipulates that when Customs duty along with interest is payable but has not been paid by reason of suppression of facts, the person who is liable to pay duty shall also be liable to pay penalty equal to the duty so determined.

9.2 The facts of the instant case reveal that Appellant No. 1 had imported mix metal scrap duty free under Notification No. 52/2003-Cus. dated 31.03.2003, condition (a) which stipulates that the imported goods shall be used for the purpose of manufacture of export of goods by the export-oriented unit. Since, the appellant has not used the goods imported for the declared purpose of export, but removed the same clandestinely to unregistered dealers, they have violated the conditions of the Notification and therefore exemption from customs duty is not available and hence not allowable to them. The appellant has diverted the imported goods and did not use for the purpose declared by them and suppress this fact from the department, they are liable to penalty equal to duty evaded as per Section 114A of the Act. Hence, I uphold imposition of penalty of Rs. 7,84,831/- equal to duty under Section 114A of the Act.

10. Appellant No. 1 has also contended that duty has been confirmed under Section 28 of the Act; however, duty can be recovered or paid by EOU under Section 3(1) of the Central Excise Act, 1944. I find that Section 3(1) of the Central Excise Act, 1944 stipulates that Central Excise duty is to be charged and recovered on all excisable goods which are manufactured in India. The facts involved in the instant appeals reveal that Appellant No. 1, being 100% EOU, had imported these goods duties free under Notification No. 52/2003-Cus. dated 31.03.2003. As discussed above, the said Notification allows duty free import of raw materials by Export-Oriented Undertaking subject to condition that raw materials so imported shall be used for the purpose of manufacture of export goods. However, appellant No. 1 had not used such imported raw

materials for manufacture of goods to be exported, but clandestinely cleared the said goods to un-registered dealers located in India, which is in violation of Notification and therefore, the proceedings were rightly initiated for recovery of customs duty under Section 28 of the Act demanding customs duty foregone at the time of importation of the said raw materials as the same were not used for manufacture of goods to be exported. This argument of the appellant is not sustainable and I reject the same.

11. The Appellant No. 2 has argued that the adjudicating authority failed to prove any improper import hence imposition of penalty under Section 112 on Appellant No. 2 is not correct. I find that the lower adjudicating authority has imposed penalty of Rs. 1,00,000/- on Appellant No. 2 under Section 112 of the Act, which is reproduced as under: -

> *Section 112: Penalty for improper importation of goods, etc. – Any person, -*
>
> *(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
> *(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*
>
> *shall be liable, -*
>
> *(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
> *(ii) in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;*

11.1 Section 112 of the Act stipulates that person does or omits to do any act which act or omission would render such goods liable to confiscation or abets the doing or omission of such an act or concerned in removing, selling or purchasing of imported goods, which he knows or has reason to believe that the goods are liable to confiscation, then penalty is imposable upon such person. In the instant case, Appellant No. 2 has knowingly concerned himself in diversion of the imported raw materials procured duty free for the purpose for which it was not allowed to be imported duty free. He also actively involved himself in removal of imported raw materials from Customs Bonded Warehouse without following any procedure as stipulated and without payment of Customs duty foregone at the time of its importation. Hence, he rendered himself liable to penalty under Section 112 of the Act. Therefore, I uphold penalty imposed under Section 112 of the Act following the judgment of the Hon'ble Madras High Court in the case of C. Eswaran reported as 2014 (306) E.L.T. 264 (Mad.), which has held as under: -

> *"8. It is true* that the statutory authority imposed penalty on the firm as well as on the partner. *The finding recorded by the original authority was confirmed in appeal. The legality and correctness of the order was once again tested by the CESTAT. The CESTAT being the final fact finding authority arrived at a conclusion that there was clinching evidence to show that the appellant imported the weaving looms by fabricating the records and engraving the year of manufacture.*

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9. The only question raised in the present appeals is as to whether the statutory authority was justified in imposing fine on the firm as well as on the partner.

10. Section 112(a) of the Customs Act, 1962 provides that not only the person who is instrumental in doing a particular act by violating the provisions of the Act but also the person who abets it or commits such act, is also liable for payment of penalty. The goods in question were imported in the name of the firm by name M/s. Sri Ram Tex. The appellant in C.M.A. No. 811 of 2012 in his capacity as the partner abetted the firm to commit the offence. Therefore, the statutory authority was fully justified in imposing fine on the firm as well as on the partner."

12. In view of above findings, I uphold confirmation of demand of Customs duty of Rs. 7,84,831/- along with interest and imposition of penalty of Rs. 7,84,831/- under Section 114A of the Act on Appellant No. 1 and personal penalty of Rs. 1,00,000/- on Appellant No. 2 under Section 112 of the Act. However, I set aside redemption fine of Rs. 6,00,000/- imposed by the lower adjudicating authority.

१२.१ अपीलकर्ताओ द्वारा दर्ज की गई अपीलों का निपटारा उपरोक्त तरीके से किया जाता है।

12.1 The appeals filed by the appellants stand disposed off in above terms.

(कुमार संतोष)
आयुक्त (अपील्स)

By Regd. Post AD

To,

1	M/s. Balaji International (100% EOU), Plot No. 716-A, GIDC Phase-II Dared, Jamnagar	मै. बालाजी इंटरनेशनल (१००% इ.ओ.यू.), प्लॉट न. ७१६-अ, जीआईडीसी फेस-II, दरेड, जामनगर
2	Shri Jay P. Vithlani, Partner, M/s. Balaji International, Jamnagar.	श्री जय पी. विठ्लानी, पार्टनर, मै. बालाजी इंटरनेशनल (१००% इ.ओ.यू.)

Copy to:

1. The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad.
2. The Commissioner, GST & Central Excise, Rajkot Commissionerate, Rajkot.
3. The Assistant Commissioner, GST & Central Excise, Division, Jamnagar.
4. Guard File.

95

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१२.१ अपीलकर्ताओ द्वारा दर्ज की गई अपीलों का निपटारा उपरोक्त तरीके से किया जाता है।

12.1 The appeals filed by the appellants stand disposed off in above terms.

सत्यापित,

आर. एन. मीणा,
अधीक्षक (अपील)

27/9/2017

(कुमार संतोष)
आयुक्त (अपील्स)

By Regd. Post AD

To,

1	M/s. Balaji International (100% EOU), Plot No. 716-A, GIDC Phase-II Dared, Jamnagar	मै. बालाजी इंटरनेशनल (१००% इ.ओ.यू.), प्लॉट न. ७१६-अ, जीआईडीसी फेस-II, दरेड, जामनगर
2	Shri Jay P. Vithlani, Partner, M/s. Balaji International, Jamnagar.	श्री जय पी. विठ्लानी, पार्टनर, मै. बालाजी इंटरनेशनल (१००% इ.ओ.यू.)

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