F	<u>6</u>	NARON:	<u>।</u> ::::::::::::::::::::::::::::::::::::	24 (40) - C (40) - C 1941 - L (20) - M (40) 1941 - L (20) - M (40)	ण्डेल्ड २.२) विदेशा २.२ (वे देवा कर मेरे धार्टभा १२ रागगण्ड ३,४४	् <u>र</u> संपर्धना २०-१८ अस्ति दिवार स्वार्थना स्वार्थना		
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		a ƙaraj दिव Data 6, Oata	<u>-</u> . 31.01	L2019	जाती तथने की साथ Daje of itsue:	я	45.02.Jõly	
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0	÷	भानकोट ्रकाम २००४, ज्या स	ne protoci (Less avrilases :	ন আবহি ভিয়ালা তথ্যসমূলৰ হয় ক	ीको के 1643 कर देवाक की प्रमार्थक के पुलिस ह समय 17 पर के प्रकार (1246	-		··" - [A],
	Ń		ar Astricturer Juli 1994 and 19		Assessment of the Appello	nia & Responden	. >	
		1. Mis Donsal 3. Shi i. Vijay Vard, Afaug, VSIOL Minod 4.Shi i. Kishi	laternational K. Banaal (Aut Hist- Uhavnag Ibhr: A. Polel,	Luli, Pilo Xa. 11 ognatory (J 22). Pilo X., 102, 1 1 Prop. (H 24)	ài, Ahip Boshing Yay 1 Mis Docsol Lutaronti Islam Mega Coy, Alipt 4 Shree Kirkhuo Batal	et, Alang, Dau-I Lood Tail: Post f Alagona party	Kastagar, . So. d1, Soq Mortorgan	liresking
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	.:	भूमी साथ प्रत्यानम् असम्बद्धाः स्वतुः स्व	ו לייה (ק (ה' ייזע, הייד אלי איי ה	जर्म सेम्ब शब्द के इने∕ ए `;	रोप स्टब्स प्रहार गर्न महाम्मा ४ इ.स.		को किश्वम मेरा कर	न जोब न 1.
		The special residence in the special sector of the sector	ch MiGlen (Al D Jaide e Rescuta	n na kali Seri Cera T Rustral Devues	a Angelia - Televilla W	NUDARYA SP	C Preventaria	tere in st
ņ	;a1	ing ing silayin Tariha silayin Tariha kutang Kasi sa kutangal	। ১৯৬ বী ভর্মার বন্ধু । ১৯৯৬ চা বিদ্যার হয় ৭ চার্যা স্কর্মার চার্যা ১৮৮ টাইটের চার্যার	पुरीको का जगरवा थ इ.स.च., २८२४ में क मंडलाम, डिंड का के इ.स.च्यूपुर चे, प्रदेश	লৈ এজন এটালী প্ৰাৰণ এলক, কা কাৰ্ডবাৰ্গ যে ২০ ৰাইজোৱাৰ উপ্ৰকাশ উল্লেখ্য ডিচাৰোক্সকাৰ্য বিষয় গাঁৱৰ বৰ্ম কাৰ্য্য কাৰ্য্য বিষয়	মূল ভূমাৰ প্ৰকাশন প্ৰকাশন বিধায়ের প্রেয়ায়ের বিধায়ের প্রেয়ায়ের বিধায়ের প্রায়ায়ের বিধায়	Адаагы (АНУ 19 Мардар Аралар	ams E Xoxoq
	00	 Jake Townski, K. Jewing Katalan Statistics Statist	ार करीको में उसे इ. व्यक्त 2 पाछ का 2 का कि 1999 करने 1 पाछला के जीव 9 पि दा प्रदर्शने के जिसके 2001 कर उसके कि 1995 2001 कर उसके कि 1995 2011 कर उसके कि 1995	Service (Ω), potren som (Ω), i Cailler en sy mål di spillfårer (gensjone Stand) i ender Stand service (Service sammely en sta Service state pi serber soldepi	(angua tenga uper (aritar d arit à la se la service de la s arit al se la service de la s arit al service d'arit de la àrit al service de la sola de la àrit arit al de la service de la constant de la service de la de la sola de la service des det en s'este de la service des det en s'este de la service des det en s'este de la service de la ser-	ि साथ, प्रमुख उपस्था सा 1 प्रान्तरा प्रमार भगवाँ 1 प्रान्तरा प्रारम्भ भगवाँ 1 ताला का प्रारम्भ गुरुष भेगा प्रारम्भ राज्यान् स्वीत 20 मध्य प्रारम्भ भाषां स्व 20 मध्य प्रारम्भ भाषां स्वात	स्त को गौन प्रमुख (२. १८) करने । (२. १८) कर का एक गए) कर २२ इ. मुशिक कर २२ (1000 कि २४ २२ (1000 कि २४ २२) (1000 कि २४ २२)	 Alter and the second sec
	;2`	क्रमी शिवा स्थानको विद्या कर व्यक्त हुए पुत्र कर व्यक्त हुए स्वार के विद्योगि कर स्वार के विद्योगि इ. हिस्ट पुरु है कि क्रमा क्रमा कर का	१२२ - विक्रम्स २२२ - २३२४ मार २१२ में वि ३३२ मार २२३ महत्व ३३२ मार प्रदेश २३ ३३२ मार २३२ - विक्रम ३४ मार ३४ - २ २४ - २	८ विक अधिकार, को राजकेको पुरोक को राजकेको पुरोक का राजके कि मैंक कि मुक्क की राजका कि	2004 मेंग रहना (2001) में आभी के राज्य के राज्य आहे के मेंगल के के रोज आज के राज्य आहे के प्राप्त की के रोज अपने अंग्रेज की कि प्राप्त की कुम्बर का राज के अपने के प्राप्त की अपने के प्राप्त कि प्राप्त की कि के राज्य के प्राप्त कि मेंगल की कि के राज्य के प्राप्त कि में राज की कि के राज्य के प्राप्त कि में राज की कि	रुम की मद्द ए. २७ के 1 को कि के के दी दाम (1 कम) 1 ((२९) - २०२ 1 क कि दुस्त के लिए 1 क कि दुस्त के कि	्रोते (२ व वे २०२२) भेग प्रमुख प्रमुख २०१४ वि प्रेसिट के १९२२ की वी उस् १९४२ २०१३ के २७ २०१४ वि राज्यात	कर्म (म.स. १ वि. १९३३) सः १९३३ अन्द्र वि सम अन्द्र वि स्वेत स्वित् वि स्वेत
		er i strans	Next and up put had	kyd,laf af anna Sa tao	lan () ting mini di Ji Jin () ting mini di sana sana sana sana sana sana sana san	nen na naanday arsana ang tasa	isanan or 300 √∿ Sika semanaha	en an

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2: CROSE IN APPEAL 22

The Inform monitoriest appeals have been filed by the Appellants (*Sevensities*) (*Advance*) (*Adv. Tempellent*, No.3, to Appeliant, No.4, or documents) in the Table) against (*advance*) rights. No. (MAV-EXCLIS-COD-IC-36-2017, 18, debtd, 9.12.2017, (*Nevensities*) (*Advance*) is a unpage excited; (*Desetted*) passed by Joint Commissioner, OSST and Central (*Nevensities*) is a unpage excited; (*Desetted to as* 'the lower adjudicating animous') or (*Nevensities*) and (*Desetted to as* 'the lower adjudicating animous') or (*Desetted to as* 'the lower adjudicating animous') (*Desetted to as* 'the lower adjudicating adjudication) (*Desetted to as* 'the lower adjudication) (*Desetted to adjudication)* (*Desetted to adjudi*

No Appeo: No.	Appellage No.	Datalis of the Appellant
v/2/527/BVR/1017	Aspellent No. 1	M/s. Bansal unsernational (?) LML Phot No. 1. Sosiye Ship Breaking Yara, Marju, Bhavnagar.
T2 (V2/551/997/2012		Scri Vijay K. Sansal, Authorised Signatory of M/A. Bansal Thiemational (P) Ltd., Piet No. 1. Service Ship Sreaking Yard, Alang, 4 - Blueenager.
2. V2/SSIV2VE/2012	Appellant No. 3	i Shri Vinedbhai Amársh/Shai Patel, Hot Na. 1827, Escoli Mega City, Opposite Victoria Perk, Bhavriagar.
↓ √2/572/0VR/2017 ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓	Appelen: No. 🕤	Stri Kohere Amandegt, Patel, Proprietor of Mys Shace Krishna Enterprise, 304, Sheppers Pourt, Perimal Crowk, Waghawadi (Aded, Bhawgagan 1364,001.

2. Bits brief tools of the case are that Directorale General of General Packay untelligence (here-hafter referred to as "DG2ET"). (Estent: Sinty Care, Norjic: F,No. DG2ET'AZD/36-56/17 Te dotted 12.6.2018 to the Appellant No. 1 in Appellant No. 1 arbogoing clearances of e18 SciencePlates auto cluarence. Since Breaking of ships clearances of e18 SciencePlates auto cluarence. Since Breaking of ships clearances are without Issuance of the involkes and without insympto of CF auty to various class here and sico upder varions the goods us under the

- Appeliant Moundars/every rescaled under and cleared finished excession goods assacting Central Excession of Rs. 1,62,54,78b/ Lunder Section 21A(1) on the Central Excession, 1847 (*Number/Complement of the Act*) without payment of Central Excise Juny.
- (b) Interest should not be secovered from Appellant No. 1 Under Section 1144, of the Ad;
- (c) Cenaity Should not be imposed upon Auge-Hant No. 1 under Section 1140 of the Actived with Reve 2312 the Central Excise Rules, 2002 (*Investigation method to as I*the CeRT);
- (d) Penalty of Rs. 16.27(582): Entired not be imposed under Rule 26(2) (i) of the C-Kinn permittion an index store (or vet credit by issuing exceeded marrier).

Barn Nas Baga Sar In

without actually delive ing the goods.

- Penalty should not be imposed upon Appendent No. 2 under Rule 26(1) at (2) of the CHR.
- (f) Penalty under Rule 26(1) & 26(2) of the CER should not by imposed upon Apole⁴ and No. 3 and Appendix No. 4, where managed themselves in beliefy of exclusible goods in dandestine manner, which they knew and had reason to believe that the same were fable to consistation.

7.1 The above SCN was acjudicated vice the impagnet order as under the

(i) confirmed damand of CF duily of 1,62,54,7867- under Ser Lon 11A of the Act, stong with interest under Section 11AA and improved heredby of Rs. 1,62,54,7867- upon Appeliant No. 1 under Section 11AC of the Act and gave option to pay 25 % perveloy. If demand along with intervieu's paid within 30 pays of the receipt of the improgree order;

(ii) imposed penalty of Re. 16,27,592/- under Rule 25(2)(1) of the CDR on Appellant. No. 1;

 (iii) imposed certainy of Rs. 16 taxhs under Rule 26(1) of the CER and Rs. 16,27,582/ under Rule 26(2) of CER. on Appelant No. 2;

('v) introduct penalty of Ro. 11,52,222/- on Appella2UNG, 3 and Appellant No. -3. each under Rule 26(1) of the CDR;

(v) imposed behalty of Rs. 16.27.592/ Lundon Side 76(2) of the CER on each Appollant. No. 3 and Appenant No. 4.

3. Being sugrieved with the Impugned order, Appellant Notifite Appellant No. 1. preferred appeals, *inter pla*, on the various grounds as uncer as

Appellant No. 1 :-

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Appellant.No. I stated that the impugned order has been pascel only on the casts of the third party's evidence: that the lower abjudicating authorry less foll gives specific indings while pasking the impugned order and relied upon the police. Looks, (haries, ecc. satzed under Parchmania dated 30.5.2010 from the office cum relations provides of Shri Vinod Vaba and Shri Kishore Patel, that platements of vehicle owner / transport ogencies cannot be tailed upon without any complexitive evidence; that they railed upon the case-laws as under platements.

(i)	Maha'asmi Oyelog Mill	- popurioritas = 2016(543) (3 T 453 (T04-Abd)
()	Aliance Avoys FyU Ltd.	report/2) Jon - 2016 (338) 7UT 749 (Thi-Che
;ili)	undel Drugs PvI. Lta.	partoffied as 2016 (340) EUL S7 (F&M)

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Access No. 72(02)(551,555572(871/2317)

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In the lower adjudiciting authority has erred in recording findings that the seared brivate records have been complemental on the basis of statements of browers, that sporters, etcl as these are nothing but the third party evidences; that without adducting evidence of flips and to there into statement of authorized (whom of the waperiant is not sustainable; that private records/diaries, brights, records and register of Sujarat Martime Board, statements of browers are not direct material evidence; into the charge of production, directed, and raw stated, from which do find actively with the charge of production, directed, and raw stated, from which do find product has specified and thus the implications to cross-exemption the votrices rad not been granted and thus the implicated enter ras paged only on the basis of presumption and assumption.

(i) The entiration groups one sold at the factory gate and transportation of the solf goods even to be aronarded by the cuyer of the goods on by the brokers and the reight charges were also bold by the cuyers and after passing of the trucks traced with goods from the factory gate there was no control of Appellant No. 1; (log if is the fact insi Appellant No. 1 had received sales proceeds of the goods from the render of the through the puest or linning? RTGS; that they relied upon the order of Commissioner, Cantral Dalias, Vapi who had in similar tasks of pressing of the fraudulent Convertine the period periody proposed under RLE 25(2) of the CHA: that periody of its, 1,62,54,7857. Under Section 11AC of itse Act impred on appeliant No. 1 is also required to be set as de

(x) (containing confirmation of differential. CE (July (Amexure DV-1 to the Show Cause Notice) in respect of ender-valuation of the goods Appellan. No. 1 submittee that rates quoted by M/s. Major and Minor as well as other spendes/person darinet be considered as usual rate;) that differentiating involves on the basis of picement and in the goods is not proper; that his prices charated by the market research accross termorials when as acceptable intervation value under Section 4 of the Act for the goods and by the appellant; that the goods and algodical og authority has not established that Appellant No. 1 has non-value under Section 4 of the Act for the goods and by the appellant; that the goods and algodical og authority has not established that Appellant No. 1 has non-value under and above the amount shows in the respective perviorments and therefore, it is implicible to the interval of CE dely on insidering of under-valued on is not correct.

for the second

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(*) Reparding Imposition of penalty of Rs. 1,82,51,706/ Lunder Section 11AC of the Act the approximat submitted that Hwi kover cojudicating authority has not mentioned any costion on the of the Cervito Exclose Law under which penalty is 'monocidant therefore, they cruip include fond this charge; that there is no make fick involved and Therefore, imposition of beirally under Schlige 11AC of the Act is liegal; they

Appellant No. 2 :-

3.1 Appellant No. 2 relierated submissions raised by Appellant No. 1 against invonsition of penalty of Rs. 9 Lakhs, ander Rule 26(1) of the CER and imposition of penalty of Rs. 16,34,038/- junder Rule 26(2)(i) of the CER, Appellant No. 2 referated submissions raised, in responded Specifications 1,

Written submissions fileri by Appelizat No. 1 & Appellant No. 2 :-

Appellant No. 1 and Appellant No. 2 filed written submissions on >1.01.2019 wherein they, inter-alize submitted that names of the customers. to whem Appellant No. 1 had sold goods in clandoshing mathem have not been disclosed; that the names of the customers from whom cash amount has lawly reneivent has else pointeen discloses; that the 3st carbo evidence, and statements cannel be relied upon for one firming demand: that the Show Couse Notice is time barred as private records have been selzed on 30.5.2010. whereas Show Cause Notice has been issued on 03.08.2013 for the uenod. Join 2008-39 to 2010-31 (upto 01/36/2010); that the duarge of under vehication cannot be confirmed without challenging assessment of monthly. returns and only on the basis of market inquiry; that they relied upon the decision of the Han'ble CUSTAT in the cases of Om Aluminium Pvi. Ltd. reported as 014 (211) BLF 354 (Tri-Ahmd); Pushpare Pharmacoulticals Gureported as 1995(76)ELT401(SC) and Bajroon Cashey - Order No. A/11033. 1103/2015: tran demond, interest and penalty confirmed vide the impligned. inder are required to be set aside.

Appellant No. 3 & Appellant No. A 😕

Appeliant No. 3 and Appellant No. 4 Submitted similar grounds of appendix, which are as under the standard st

Page 6 th US

Appen No. 15 (577,51, 5535/12/0/15/2017)

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(i) that they made request to cross - examination of Shri Mahardrabhai A. Rana, Partner of M/s. Maruli Mela Industries, Bhavnagar, however, the acquest has not premiconsidered by the lower acjudicating authority and therefore, the impligned order is not Tenable; that the lower adjudicating authority has not recorded any findingy regariling request made for crossexamination or Shri Mahendrabhai A. Tena; that the lower adjudicating original upon Shri Mahendrabhai Raha; that it depoars that the officers of Sincerorals General of Central Exclass smalling request the officers of Sincerorals General of Central Exclass smalligence raight have promised Shri rearedrabhai (core that if to gave favourable statement he would not be penalized; that in this region; Appellical refet upon the case awaias undar to

	Shaliman Agencies respeted as	2000 (120) ELT (66(Tr)
(h)	L. Chandrasekar reported bs	:990 (48) ELT 29 (Trit.)
$\left< \downarrow \right>$	Takshilo Spinners reported as	2354 (131) ELT 568 (141)
!≑I	Sharma Chemocals reported as	2001(190) FLT 271 (Tri)

(ii) that the imposed order is non-speaking and non-increased one inastructions the lower of judicating automity has bot dealt with the pleas made by friem in their written submission; that judgments referred by them have not been discussed; that the impogree order is issued against the principle of the order judication of the Horber CESCAT in the case of Scathar Agendes reported as 2000 (120) ELT 165 (T1.); that dairy / CD / pen srive recovered (rem Appellant No. 3 during the search conducted by the officiens of DCCE) were containing details of Estimates and bot bus; that no transporters or buyers of goods or Angedia have admitted that goods have been obviation in the case been cleared in the search conducted by the officiens of DCCE; were containing details of Estimates and bot bus; that no transporters or buyers of goods or Angedia have admitted that goods have been cleared.

(iii) That this surprising that the lower adjudicating authority has considered tallying some cases in clartes with these in clastronic surrage devise as complemented if alances here neval of the goods

(iv) that the removal of goods from a forcery involved physical movement and transportation however, such movement and to whom the goods removed condestinally were sold have not been captured by the lower adjudicating authority; that there is no evidence to suggest that the Appellant has consolted

Carl Mage 7 of 54

(i) One oder with the ship breaker to furjituite the evestor of Central Excision duty.

(v) — that they have not dealt with the excellable goods by required under Rule 26 of the CER to as to encose penalty; then two brothers living in the same bound would not mean that they were conducting their business together and therefore, to impose penalty onder Rule 26 of the CER charges have to spelt out and role prayed by *each* person should also be brought out and the Appellant should not be imposed penalty for removing genus involving duty of Rs. 11,50,227/

4. Personal Nearing :-

Forcorul bearing in respect of Appellents was lixed on the following dates :-

Appellent No.	Dates of Personal nearing			
Appellant No. 1 & 2	R8.11.2018, 26.11.2016, 08.12.2018, 08.01,2019			
Appolant No. 3	29.11.2018, 18.12.2018, 08.01.2019			
However, Apression No. 1 to 0 feder to avoil opportunity of personal hearing				

and therefore, their appeals are taken up for disposal on ments on the same of Appeal Memorandum.

Fersonal hearing in respect of Appellant No. 4 was attended by Shri ÷.1 Madiyay N. Vadiotariya, Advicate during which he reiterated the grounds of appeal and submitted written publicipations, inter alla, contending that messexamination of Shri Mahandha Roba, packet of M/s. Maruli Metal Industries has not been granted; that the impligned order suffer incommany legel. infirmities, and order is passed in violation of principles of mitural justice; that only because Appellant No. 3 and Appellant No. 4 lived in same house would not mean both ony joyolvery. Instructives made in the clanes and core actnowed. from pen dave and CD required from Appendix No. 4 were only Estimates. and not his; that physical movement of all spally clandestinely removes coods. has not been proved; that it is not proved that Appellant No. 4 was involved. in usual of invalues without physical belivery of goods; that penalty is not imposable under Rule 26 of the CER of Appellant No. 1 as he has not dealt. with any goods as prescribed under Rule 26 and whork upon discision of Horrble. Fage U of 23 У

CESTAL In the case of Goder, Royce & Mig. Co. reported as 2002(148)ELT161(1) and A Mi Kulkami reported as 2003(56)RLT573(Tri-Mum).

-3.2 Despite personal hearing not cesisent to the Commissionerate, no reply / response has been received and also no one appeared for personal hearing. Januar, Tiproceed to decide the appeals on the tools of available facts.

4.3 Appellant Not 1: To Appellant Not 4 have filled applications for condensation of dealy in filling of appeals by 10 days, 15 days, 24 days and 25 days respectively beyond normal appeals by 10 days on the ground that Appellant Not 1's factory was diesed and Chekidan who used to receive cass was not conversarily that their chartered accountant was busy with twork perivining to income Tax Department. Since, the delay is within 30 days of further period, 1 optione delay in filling of appeals by these four Appellants and propositio precise the appeals on swrits.

<u>ិលាណាំណាភូដ :-</u>

5. Lifeve carefully gove through the facts of the case, the impogned order and written as oval las oval sponissions made by the Appellants. The inside to be oetided in these appeals are as under the

(a) Whether Appallant Bolu has a choestinely manufactured and cleared finished exclosely goods attracting CE puty or Rel 52.09,032/- and whether they have undervalued the finished goods to short pay CE duty of Rs. 58,95,530/- and worther Rel 1,62,54,7857 - should be recovered from them along with interest or not;

(b) Whether penalty of Rs. 1,62,64,786/+ should be imposed on Appellant No. 1 order Section 11491 of the 4p road with Rule 25 of the CER and also Rs. 16,27,592/under Rule 26 (2) (f) of the CER or not :

Whether accelly of 19:36,22,592/His impossible on Appellant Ro. 1 under Bule.
 26(2) or not;

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(d) Whetherbanalty of Rs, 16 Jalibs should be imposed upon Appellant No. 2 under Rule, 26(1) and also Rs. 16,27,592/- Under Rule 25(2) of the Orik of not ;

(c) Whether possily of ks. 11,50,222/- under Role 26(1) and also penalty of Rol 16,27,592/- under-Age 26(2) of the CDR should be imposed on Appellant No. 3, or not.

(*i*) Whether penalty of $(\mathfrak{S}, 11.50.222)^2$ (unity: Since 26(1) and also penalty of PS, 16.77.992)² under Refs 26(2) of the CES should be imposed as Appelant Na. 4, or PC.

3. If find unan the officers of Directorale General of Central Excise Intelligence conducted coordinate/discarch and includy at the offices of Appellants, various brakers, Authorised Signatory / Director, Transporters, Gujarat Maritime Board (GMB), Market research agencies, letc. from where Incriminating documents like Diaries/Note books/Registers/Uripregisters, etc. were recovered and statements of the concerned persons recorded under SerBob 14 of the Act.

6.3. If find from the statements or Appellant No. 2 to Appellant No. 4 and the entries recorded in the Dianes, Note books, Registers, CMB records, etc. recovered during search/inquiry. Thai The manufactures and clearances of excisable goods, namely, Cates, Serabilitets, to buyers were made against unaccounted / cash transactions. All appellants played to bious role in alloing and executing unaccounted transactions explained the details of these private records and the transactions recorded in their private records records and the transactions recorded in their private records records and the transactions recorded in their private records private records and the transactions recorded in their private records and the transactions recorded in their private records private records and the transactions recorded in their private records and the transactions recorded in the transactions decline removal of the excitable goods by Appellant No. 1 as uncerted to the transactions.

Robert

Appenditions (M25527, n.H. 4568, F. 577-RV5777, 7)

Sold and a second ້ ເ_{ພື່ອ}ສະຫະກະຮັບປະສຸດ ແລະ ໄດ້ແກ່ມີການ Brith of these Are Brithers suggested in **b**ະclarg ການທີ່ກັບການໃຫ້ເຮັດຫລັດການໄດ້ຮັບການເຮັດ British Store (- areas and a beckurg Lochez, they can be seen and the sound of 2.5.5 when the states. They may not have a seen and the sound of 2.5.5 when the sound of 1.5.5 when a states A TO LONG MAN What are been three only constitions under white business Qecstian - 9 could be the face with Stor. With the and the Could be the face with Stor With the second back of the second Actively - State 1 steries? Alongs we do not sell this Ruchs through insiders. But beliefs such as 8he working Patel & Ster Kestere Fatel es a lettreamerie of May the negative with the for starting of ship there will network the transmission and the starting of the start of ship there will network the transmission Quantion - 16; The officers of DOCEI, Armedabut continues among the residence outer burginess promples of Shri Vasod Faud and als officier Ban Signand Rett. On 90.08.2010. During the search, usitable other cancers including during were recovered from all premises and otherway by the Whether The details maintained by Shri Vined Pate, are written in stated and coned countries. To get the explanetion about the depails written to the sold dianes, all tempote of Shit Vision externeet area ded during the invergencer For its reactive classics decipheres, face details written by him in ste above and diaries. You are being shown all the steepense of She Mood Fairl does re-.94, 303 (0, 150-654, 2011), 50-12-2010, 53-12-0010, 63-03-6011, and 26-02-2011. wither group the adigitation some, piecers give your meanweats. Aberrar - 10: " Some week, the above sould electoreeves of story Wood Patel und i sur durch signatures (voreon. | Streaktive duy Commente Dronen. Question 12: Do you know Shri Koutare Paters What is the relate of als bakineta banzardong wite yaar otoponyi Analyzer - 21: Ukrawy Shat Elishow Patel who is the booklet of Sha Vielad Paul. Holds in the backing business of whip branching materials to the any parent. As for 14 DUNITESS (Maling with them is contrast, we had served care printing leartid through their cealing to variation a storiety. \mathcal{D} relation - 12c — Can you please value for the many values due with N $_{22}$ Shere Kalabaa Galaqaraaad Taba astiniiy planni ortan far purchase m Welschals in the Lame of M/O. Sloce 15 Series Material size Automory 122: As I said, an had a spher many consignments is May Skree Kriste a Rote jefsen i wie eenewen Galaca op Achtal op Mys. Shoor kerstna

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