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(b) Regarding conformation of differences (CF VLVL (Workedule Using to the Show Cause Models) in respect of under valuation of the Cause Aprile 3.8 April submitted that rates quoted by M(s. Major and Moor as Aprile 3.8 April approximation cannot be considered as 2003) values (Major and Cafferenseder, Involtes of the previous of prime a enformed in the goods rates processory viscolare activacipaties by the market research open and an enterprised of Hamiltonia approximation value under Section 4 of the rate for the processor the section of the appendix and solve adjusted and Section 4 of the rate for the processor the section of the appendix respective adjusted and section 4 of the rate for the section of the table. The processor is a section of the section o

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3.3 Anophone No. 2 recentered the contention related by Appenet. Not. 1 when non-model/doin of penalty of Rev 17. (When regulate on Net). Strategy Reve 22(1), of the CS2.

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(a) that no mode required for crocks – examination of SUL Michael 2012.0121 Au Racial Recher of Missi Marcol Model Industries. Charlenger, Soweron, cas request has not been considered by the lower objective fog stationary and therefore, the implicated order is non-provide; Stations bases objective authority has not recented any findings objecting, where a base objective examination of Shri Maismoneonal A. Asiat theory of paratophes been proposed upon shri Maismoneonal A. Asiat theory of paratophes been proposed upon shri Mahemiraphes kanat theory of paratophes been Directorale General of Central Excise Interface and promoted Shri Matemination. Recard that if he galat Science and promoted Shri Matemination and the region of the paratophes before and promoted Shri Mateminations Raca that if he galat Science and plate was as upper to be

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(ii) Use the impugned order is not preaking and not a reservation of trasmuolies the ower adjust traing sufficienty has not destructed in a wave wave by them in their written submission; that judgments of transition processes, that the impugned shows would against the process of the process of the process of the processes of the processes are not been been as a provide state of the Horize CENEAY to the case of State 1992. Against a process of the Horize CENEAY to the case of State 1992. Against a process of the Horize CENEAY to the case of State 1992. Against a process of the Horize CENEAY to the case of State 1992. Against a process of the Horize CENEAY to the case of State 1992. Against a process of the Horize CENEAY to the case of the contract of the Horize CENEAY to the case of the contract of the Horize CENEAY to the case of the contract of the Horize CENEAY to the case of the contract of the CENEAY to the case of the contract of the Horize CENEAY to the case of the contract of the CENEAY to the case of the contract of the CENEAY to the case of the contract of the CENEAY to the case of the contract of the CENEAY to the case of the c

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(v) that they have not dealt with the exclusion goods as required under Rule 26 of the CER 50.36 (0 whyde's conduct the contrary free broads the contrary of the Same neuke would not mean studies, were conducting their tables algebraic one interference press parally under Sue 25 of the CER charges have to a studies pression where the second store of the CER charges have as should not be imposed parally not studies and the brought take and the Agae at Ushould only be imposed parally for studies goods incoming all with Raw 1,50,222/-

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4.3 Appellant No. 1 to Appellant flor. 3 files/ applies/jons/for application activity of a local appearance in the Appellant flore of the Appellant flore and the Appellant flore appearance in the Appellant flor

<u>find(: 43 : -</u>

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(c) Whether Appellant No.1 des distonal bay is shafted and olds, of Prices indicade groups attracting (CH outry to Rs. 61,66,2522) and whether oney take undervalued the trusted goode to shaft pay ES daught? Roll 84,25,94324 and whether Rs. 5, 25,92,25244 should be reprinted them there mang with Pricessory rep;

(b) Whether penalty of Ret 1, 55,8212257 Stocked be imposed on Appellant Social under Section (TAC) of the Action set 5

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¹Complements, Their concentions they principles of respect justice are interest interpret as cross-eventination of persons, whose statements are relied upon, here to be verighed in the light of the light (reli<u>ke inter-downersely principle)</u> where placed, the<u>Right them, They are clines processing (relight)</u> propestatements during the presentations clines processing graphst be calculated as a <u>misitive of mile in decomproving</u> proceedings.

3.11.3 Further, the Harible Traunel, in the case of Mys. Resply Open 2. OT, Ownel reported in 2001 (105) ET 359 (Mi-Oschul) (we observed and Marianskelligt of minesses for cross- exemitation doe to door dear when the Indiago and based on decement atoms within mere a non-tradible exploration and nothing on record to show south or which mere a fortier explore within costs provintly of the line these were decided.

3.17 If is also worth noting that its periods with <u>respect to an intervent to the second</u> of <u>when the second</u> <u>when the second</u> <u>is an intervent.</u> Therefore, respectively of <u>intervention</u> for the second <u>is an intervention</u>. Therefore, respectively of <u>intervention</u> <u>intervention</u> <u>intervention</u> <u>intervention</u> <u>intervention</u> <u>intervention</u>. The second <u>is a second to and intervention</u> <u>intervention</u> <u>i</u>

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S 6.1 If Sho that the regulation is assessing ration of Shi fragencial ALRADY As then of M/s, Mapphi Metal industries, Shavhagar assiblers upperturbately ideals with by the lower objudiculing allebesty, espectium considering the freq like Appears tool too for Appeniant No. 2 bave not even appeared before one appeared autoosity for parsonal heaving deapted vary opportune too glues. Requestive million estimation (bases legal sanctity where one is not keep to base where they could have even explained free free of years tearing where they could have even explained free points of work as to why process estimation (bases legal sanctity where one is not keep to base of work as to why process tearing where they could have even explained free points of work as to why process estimation was expended. This has not not be appended even to explained and where they could have even explained free bases on a 2000 Memorandulation to be a finite test too note it down as to why process adjusted as the weak of chose factor of the test one is to base of the events adjusted as the of the prior factor. The finite test one is to base we have even

Stell2 - Lifting that Appellant Ap, 2 and "Apperatives" Style tendered stuid to excelle statements under Section 14 of the Act during investigation faitht scholar (31 bBDg confronted with the inchiningling Distles/Notebooks applituted the unclus Model (2) transactions and not tailying with their sitelation receive are belated to the goods. created by Appeliant No. 1 in transported manner without second of a write- with without payment of CE dary. Further, records viscol/avoid from Carlanse Montanto-Finant, exploring proven are of guess, size comparations of each of instanciants for whith no CE duty was paid. I find that appealant way it is trying to blow not and couck equition, masmuch as on pite mand they are carryiting that in avirage created. the languagned goods clanged may who we the other outer dray are concluding dury. evenion without providences in their fevence intererors, unlab that the high of the iCpugned order are suproparts and prossive exercication. In not have been as not The number of the case, as because there are every teaching as president way are executors againse Appellent no. 1 11 words fike Sonely Guen fusion you of the supplying Macrea Righ Court in the case of Mys. Leven Tex Se MSN 3VA 1, reported as 2016. TIOL-1924-Hur die CRSTAT MALLOX whereas it has been held that t

33. The above facts will clearly show that the exception is one of clandestine removal. It may be bee that the yourkey of any one entry at gliegation is on the Department of planes, a convintion managed with an intension of plane asymptotic for the Department of planes, and an intension of plane asymptotic of planes, or the Department of the second managed of the intension of plane, in the plane, is an intension for the Department of the second managed of the second of the second of the second of the the second of the second

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may nyé balana santa, as mighter 22605 kétora kene 3-26 bilapatén di danahaliyi kanakal

[ET(07/95-Aq2382]

6.5 In the instant case the inclinating trively records saturd white twestquation nows been duly constructions with white Helpin Act, 2 and Actient Act, 3, in their statements and also on records of Science Mathematical J, 5 electrical sphole demond of Central Excise duty of Rs. %9,53,2327 as detailed in writtexate in TRU12 of the Stow Cause Notice.

SUG Reparking Central Excision (by UTRA, C2,24,826), its fund Anteodore VK 1 and 98-2 on the goods dendestingly reported. Auguliant No. 2, intervated from enriced that the change of blandesting removal of the goods could not be conflicted on the beaks of sectements on records recovery. From table parties, in theory (2011) 19, 02 structigation of raw material supplies and obspace one and without proving Analysis flow back.

6.6.1 If find that the lower adjudicating such view were consulty conflicted the demand of CF GUly, inasinuos as for equationing demand versal by, the inresolution were carried out in droth, relational and brakers (worked), which is solutions of the inresolution droth, relational and brakers (worked), which is solutions of the inresolution of the investigation and brakers (worked), i.e. Appendiction 3 and the extension of the investigation and brakers (worked), i.e. Appendiction 3 and the extension of the investigation and brakers (worked), i.e. Appendiction 3 and the extension of the extens

6.7 Thind demand of CF dury of Rs (19,74,85%) that been showed at on the weak. of Ovariest such upper private records recovered curring investigation. The parally stationed in the sold Diary mentions amongst of excluding, grow of classrophyric quantity, here, editors of plot numbers of Appellant so. I and non-where the said Cansactions of decides the comoval work recorded. Authorizing yand versiony of the

¹¹ J. 11 Fitzla, 19 of 26.

. . . . • . i,j 6 that les and private reformal rays been prophy takes lated and bottoporties of the present costs vice statements of Appendic Appendic Appendic Statements and Enterview in Question was, 16 to Question No. 19 of the IS allocated an appendic No. 2 dated 25.2.2013 is known discension to be solven) day of the uncounsided transactions is this regard. The increased to be solven day of the uncounsided transactions is day regard. The increased to be solven that ber be on which appendic the wave due conferences is that the transactions records in the records of States as her beer appendic to the solven day of the increase and increased and appendic the transactions records in the records of States as her beer appendic to the day for each of imaginary private to the records of provide the appendic to the day for and and in of imaginary private to the records of provide the conference and i of imaginary private to the distribution of private address of down by used submissions of the experience for the implance of arises of a solution down by used submissions of the experience for the implance of arises of the day has arrived at the findings at Park 3.14 in the impleaded of the solution day has arrived at the findings at Park 3.14 in the impleaded at the lease of appreciation of the relevant pages of the state days across and whet days are across an 19.4.2010 and 20.4.2010 what the solution scheme for the lease of durates of Barties have been explained a reager.

5.7.1 In view of showe evidences and statements of Appendix No. 2, Appoint No. 2, Appoint No. 4 and statement of Sori Marcarovaldial Race details in 2011, 1 find once dottand of CE decy of Rs. (1.29,292), 1 %) Rel 19,71,939/- (craing for Rs. 61,29,292), 2 %

5.5 7 Find that the statements recorded 60 of course of 1 weaking itemest subsus its precent evidences, toly comborated, which have not been reducted at my ways by the statement makers and therefore, as per the setues regarded as sarcted of the same cannot be underwided by item anguments only of 100 km find that the subschlicity of the records widdle for the premises of Appelant ka. I and other premises they are been duy correborated and saled with the records of Noteics to ite records of Appellant No. I have deen raised. The Hor hie DESTAT in Statement of users leave the formation with a 2018-T2CC-6624-6 C-MAD-CX may here the DESTAT.

(35) The above facts will consideration that any alogaton is and of devices in a network. It may be not of of the hughlar of <u>network and an</u> allegation is on the Department. Knowever, discussible recover with an intention to evade payment or cuty is simaly succes in a secreta matcher and not as an open transaction for the Department(s) immediately (statist).

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me same. Therefore, in con- of tiencesche removal, withe secretiza Involved, inere may be cases which direct accumentary evolution witholf he available. <u>However, benny pri</u>the secred r<u>oppids, if fin.</u> Denerment ja <u>able to minin</u> facte establish <u>the case of roppids, if fin.</u> Denerment ja assesses <u>is nor which to vive</u> any preumbl<u>e evolvention</u> for the secred is <u>its</u> allegation of <u>clandersing removal</u> data as its be <u>agin to the constant</u>, the other whole, the standard and denergy where the property is the <u>cases may out the fine secre</u> as <u>whom where there</u>, <u>it would</u> que<u>anner of clandersing and denergy where</u> there, <u>it wo</u>

31. As notingly synte, the assessee has not divided any of the allegations which were out forth except for antiple and finds increasing. If the assessee field <u>sufficient mounds</u>, it is easily which were discontinued by the started and finds increasing. If the assessee field <u>sufficient mounds</u>, it is easily which approximately the provided by the tetraction the started by the assessee of the tetraction. Then were appreciated the started by the assessee of the tetraction. Then were a sufficient to the started by the assessee of the tetraction. Then were a sufficient to the started by the assessee of the tetraction. Then were a sufficient to the started by the assessee of the tetraction. Then were a sufficient to the started by the assessee of the started by the

32. Thus, in the absence of any percensity in the finding, the Court cardion interference with the factual finding versionand by the automoties as well as the Tobural, on the coorte of the speciel becaminity form such factors 350 of the Central Evoles Act is to decide of a substance! quantics of them we and there is no question of raw, much case a substance! grantics of the loss which give here be no question of the presences of these due operation of the loss which give here be no question of the presence case. These due operation for the loss which give here be no question in the instance case. These due operation for the the processor is dismissed."

Engliskik (1991) edgi

6.9 Appellant No. 1 has engued that demand of duty cannot be continued on the basis of private records and data Larly sustained a window appoint of other existences like production details, statement of Suyers (, instandards), etc. in this regard, 1 find that doth the key persons of Appellant No. 1, transportant brokers Authorises signatury, writer of private plantes (Notebooks etc. I have detegrable) somitted and identified the energies in the private instinuction records. Further, invivors and transporters have as received to non-invidually records. Further, invivors and transporters have as receives and without payment of CT usay. I also find that the certaind (CAS mean computive) on the pass of enhancing prepared based on private incommenting records recorded during segments daties. Just subtor the premises of Appellant No. 1 without her provided on the pass of enhancing prepared based on private incommenting records recorded during segments daties. Just but at the premises of Appellant No. 1 without its records a solution the pass of enhancing prepared based on private incommenting records recording agained of the scalabory record of Appellant No. 1 and solutions are based as the records during computative of Appellant No. 1 and an explored based for the presence of the scalabory record of Appellant No. 1 and solutions are based in the complexity computative the continues gathered during investigation and Persolate, down and computed the continues gathered during investigation and Persolate, down and computed the continues gathered during investigation and Persolate, where the

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S.10 If the fact that no statement has been represended by Schule, No Vieles new fight sufficient evidenciary value, 1 and there all evidences is the base and wile and hard evidences and are sufficiently proving the case against up a greaters. In this regard, 1 region the begins of the Hanible (RSTATION) here a filter index fight Aguine, region for 2007 (345) FLT 125 (Torber) where a R case been hard as endow

"5, 1 note that in both the proceedings among kneetes' set of facts ware involved. The allegation use stat beach on evictory oversed rham me suppliers' side, undetwer bei nichtlik and fumter manutzeitere of pullante lients by his appedent was sound to be cubielded. <u>Admittedity the area in any only based</u> on the insternal car<u>ectory</u> collected from the <u>supplier's and and way in an</u>ophareted by the <u>nexpandible nersons of the supplier's and. The resulpt and we will the</u> such unaccounted now majorials in Author metofactors has apparently. been someteel by the systeller is any such any short paid has also been alabilarged during the cause of investigation liptif. The system 0.010 great emonosis on non-availability of the turbus ins consistent by pay of destribuol bransport, monor receipt, etc. <u>En els anteres (aug. 1</u>96 ie ogenoes goliegiegi goog ine oogolesis soe is zalegoosel end zeogoligij also deal. The private records of the substitute have it the company of the and pagnified for the correctness of their contents by <u>the present who</u> were in-marge of the suppliers whith when such experse was brought. before the parimer of the angularity shift to categorizely available. unaccounted dealance of outlance literial, Ryskever, he den not remaine the ibayeta 22 waqaa s<u>ara gendar in amargada. Baraa baja daga kuna angista an</u> <u>Hwi din uppellent has taken</u> o pies that the ceperatent has not <u>established the detens of movers way bayonant of the Tolsaey accordio</u> SACE DuyByS, C<u>14 SBBO dist in the synchemy window i by the supports.</u> <u>wijk it word stiftenied by die ge</u>rigges in-eitange opening be ordehen gehee. <u>ut is par the case of the appearant low provinces insinjalized with </u> rapanas aniy ia isleej<u>y indép</u>ersió<u>ns ananilan</u>a . Ta ing, tha sugair af UNREQUISED (See Materials less been complexes, d'by the partner of she ARYAMIN Jon. In with situation, it is not telepie to: the sphelenicity now in the opposi stage, raise the poly by requirement of groupexeminense. Etc. Admittesky, onlyte of <u>log private opporter de</u> <u>authoritions, in the appeal before the Ribyrey Inerexperient is institue</u> a belated assertion (hap <u>the magentum' by the medice of the powerkyr</u> -<u>.Font is not voloniery</u>, knibes cese laws relied upon by the appellants. ard not of any support in the cresent case. In the cases involving unaccounted manufacture, the existence of growinging any to go apprediated for consistent <u>An out of chargeds, the priori party's reports</u> <u>ni, ita sunalaris sita as atlanca' ta die aereon maharge ent former</u> <u>-cumuburatad by sha geoplicas courst ve decounsed only on the around</u> of further e Adences like t<u>ransvortation and zacelo, of money (</u>ranjon) neeri prografi. In <u>a chengerano manufismua sud chinamari cach puop</u> ol hypersylv<u>in caerned on antickisteral annexiste</u>. Die hand d Consideration of the grounds of any scient the Society is the impage with ology, Filod no memory philoders with the Sources returned by the 10578). Bubboilly: Accordings; , nite apprend are dismissed."

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5.12 It is settled taw induit reasons of the nomber of removal, and Social Sectors for sequired to prove puty evaluation with nontherval (completes to 155, 105, 200, 300, 300, supported by judgments of the nomber Supreme Court is the reason of Sim Span Gumanmal reported as 1683 (13) ELT 1631 (SC) Substant Textures (L) A. Ed. reported as 2005 (235) ELT 587 (SC).

3.13 The subjectents, if not reast equilate legal and Valid is Melever of its and nave to be considered as concountative extremes as held in the cross of Neroshul Subjects is reported as 1995 (SR) ELT 255 (SR) and Research Subject Berg reported as 2016 (201) EL 255 (SR) and Research Subject Berg reported as 2016 (201) EL 221 HO-Dohn. If find that Statements is distribuing characterizes of goods without programmed and reported as 2016 (201) EL 2016 (SR) and Research Subject Berg reported as 2016 (201) EL 2017 (SR) and without is subject by characterizes of goods without programmed for the statements is distribuing characterizes of goods without programmed control without and held of the best for cost of F(N, H). The Abroshues ball incorrect as 2017 (348) EL: 506 (10.-Del.) :

194. On involut consideration of the facts and encourtstances as outlined above, I find that the statement of Shector Is the vesis in the domand. The statement is included or Shector is querific. The Obsering Clearly admitted that the documents/januate records recovered by the officers contained (intelli- of arocurement of raw materies as well as elements of finished goods were and without payment of duer. This fact is further strengthened by the coser ration that many elevies in the private documents are covered by the involves loca of by the struction of which doty stands called by the involves loca of by the struction of which doty stands called by the involves loca of by the struction of which doty stands called <u>The Director goods where</u> is invested by the entries in the private catebooks which are not covered by the involves. Such statement is admittative is contained by the ratio of the categories of the statement of admitted in the involves. Such statement is admittative is contained by the states. In the statement is admittative is contained by the ratio of the categories of the state catebooks which are not covered by the involves. Such statement is admittative is contained by the investion of the investors. The state catebooks which are not covered by the involves. Such statement is admittative is contained by the investor (Such by the catebooks of the inter is been been as in the states.). The definities of the contained by the restored by the armed

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by sufficient positive existence, However, the facts presented in cach Individual Lass are required to be studied at the example Independently. The d<u>operium is in this re</u>se has relead u<u>pper the</u> <u>monifological statement of the Dopertor Which is also supported by the</u> <u>monifological think in the private records</u>. There is no suprament that the statement can be in the private records.

35. In view of the integrand, I and then the Count Michael (Appeals) has errord in table of gamma data and the data of the data with the data and the transfer of clandestine removal of gamma. Even through the estimation of Shin Sanjay Kejniwal, which is table to be the addition of the following of the following of the transfer of the data addition of the following of the transfer of the transfer of the following of the transfer of the trans

[Emphassec.vird]

6.14 Tem of the considered web trut iso equilibre facts rand for as proved as has been reliably the Honble CEST Of In the cases of Akos industries reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 1605 (Tri-Khumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions reported as 2009 (200) FUT 0973 (Tri-Mumbal) and This Obstre Bolitions are used against the maker. Therefore, the appellands related at a substantial relations case is large and in the impligned order. Confide CESTAT in (CR part of M/s, P R Stopage 21) direported as 2015 (328) ELT 153 (Tri-Mu) has size the dist of an endermal proportionation of probability was signified the Appellant's related, no raw material proportionation of probability was against the Appellant's preschere by law the related from a proportionation of probability was against the Appellant's preschere by the dist of an endermal relation of the 2000 (Tri-Mu) has also be also be appended and the proportionation proportion found.

6.13 To view of above, I find that the contentions relead by Appellant No. 2 are of no hole to them and the Department state additional autilities in the work of the Mederation of the Mederation and the Department state and the Appellance in the Appellance is stated as defined as the work of the goods, 3, there fore, find there the confirmentiation of demands of Central Excitor data of \$1,68,232/172, the lower of judged no excitoring relations to the test of the confirmentiation of \$1,68,232/172, the lower of judged no excitoring relations upon the test of the confirmentiation of \$1,68,232/172, the lower of judged no excitoring relations.

6.16 It is natural consequence that the sub-Tower desirand of Rev 84(65,230,416), required to be paid along with interview at applicable rate under Section 31.44 or the Act 14, therefore, **Lohold** order of recovery or records to retry opport with:

 $\frac{1}{2} \left(1 - \frac{1}{2} \right) = \left(1 + \frac{1}{2} \right) \left(1 + \frac{1}{2} \right)$

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6.12 If find that this is a case of clanged ne descatces of the goods would are need established. The ingredient for the owner, we can established the ingredient for the owner, we called a solution of demand and incoving benaity under provise to Storth 11AU of the Active share. We can share in the formula CERTON in the case of SUN Propagations and a State in the reported as 2016 (288) E.L. (1476 (Trill Renge)) and there is a construct from the formula to the case of SUN Propagations and a State has a construct of the case of SUN Propagations and a State for the formula to the case of SUN Propagations and a State for the case of SUN Propagations and a State for the case of SUN Propagations and a State for the case of SUN Propagations and a State for the case of SUN Propagations and a State for the formula to the case of SUN Propagations and a State for the case of SUN Propagations and a State for the case of SUN Propagations and a State for the case of SUN Propagations and a State for the formation of the case of SUN Propagations and the contract of the formation of the formation of 25 % or the Appendent of the case contract of the State for State for the Action State for the Action of the Action of the Action State for the Action of the Actio

7. Regarding confirmation of demand of play of Rs. 94.23,902/1 (Anasolating OV-1 to the SCN) on the ground of under-wallavior, special till Ac. 1 ites elebratized that the studient rige has been verified or on the backs of the release distribution from validue market research agencies which work, inight them were detailed by Appellard Ara. 1 in Central Exclose long dest that as per section 4 of the Autorities provaling and elime acking for sufficient that as per section 4 of the Autorities of duty and the transaction value energed by Appellard to Step by the research of essenties in provide must be accepted that the center indicated by the research by rejecting the transaction value changed by Appellard to seles enter the provement of the provide must be accepted that the center indicated by the repartment by rejecting the transaction walke on the cester of seles enter a set by the repartment

7.1 The investory dicating all north has conflicted the prange of these vested on inter alls, giving it address upper t-

17 - 5 — The Show Cause Molton Allescence setting of Cardon Cause and phys ney di makerakkuling of tra gunda shiking on of krouking nyari di kro it is not in dispute that various Research Ageneius circulate she once. considentity all the factors of demond and sepaity and biero is no reason. thus groups circulated by such agencies are poreexistic one. It is in only backgrop that even Ship Breakers: Brokers/Buyers also autisouthe to suchmarket research agencies to have an inea of prevailing prives to as to enable brem to sell mek goods al mawitum rate. It is was not to depute jihat <u>th</u>a ra-rollapla <u>platas ranging itom</u> siza ipom ji4 Anti ibi 25m (14/m). <u>ner Himmerzi nist of brostiling op në nbjor por fër ngëjatis në shtjë këtë</u> <u>pjeure umerned of brostilinë of shipë une af 12 mer size. Të umer ep</u> <u>substantiato fina allenanza, che POCE, constante i inpulse alle ambare</u> <u>markenna research saeacles inclusiva . Vs ingra S Mirar with reference</u> <u>to ortana data of various when covering that day is now given we farm</u> <u>aine ai mhaan is alaans aqu</u>ite<u>nia yo too asaange joke oo si sisse</u> addid <u>Kis, saave of kapas to Alasas.</u>

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3.15 On comparison as the once mensance in the worker of Winkin 98 wiskle vis of the prices chooseled by M/s thegonis. Anon, is was also revealed therm many cases the transaction white deckores by the Myr. 89 whet the less than the actual value prevailing in the market during the respondive period. The sub-theakers have, by not declaring the actual age <u>distributions</u> of MS Plajes disared by them, undervalued with Re-rollable Places at <u>as the market then the declare only own of the web years with some the market the differential value, syst and where the choice in the value, by way of unaccounted cash spotting.</u>

3.27 un view or the above, a agree with the contention of the alSOET that montr variation in price is novicus considering versus factors inc. payment levols, Quentily & Gueddy of the goods, relation with obyers. demend and supply musiking investige, 2% dilatence in price is admikingalé alap. Apatas sa sapag Sanksat / Tinp Sangkés / Shyeri (255 the reference of the price ground by memory research spectrics. Met Mits Matar and Minan <u>I. thursford, And and hold ther thur is ou allow in</u> doubt that price quoted by inve. Repar pro<u>ciReporties actual and replacement</u> (+/- 2%) i.e. rates of Plates and Screb Z%, <u>lesser frag tha iste of k/s.</u> Major and Minor is considerative 1, therefore, fully agree with the view speaked by DRCTT that doing sourt paid for account of variation of price. more than 2% is to account of endervaluation of the youde two rightly. recoverable from M/s BSPL, Ferdici, T also find duct e range incover divibreaking units, dealers from Along and brokers were memoer of in/s Score retes land were receiving day to bey uppared on the cally price releas of l ship prejshing malerijan Hopologik Sing Bierts and emand. 🖉 is sing revealed. <u>Hen Mir Spollands ware opposite for each wirdfill soil compatible</u> <u>analysis of the defended by them. The Silvy brokings are a filly beam</u> of the rates of the searce generated here she breaking and writer way unaphysiogia are grade with where to exact payment of Central Excess. dury. Thus ensivels of the rates provided by JRG, Kowelta proves that the 3921 and has undervalged <u>Their exclusive provinceally interval or exade</u> payment of Central Excite child & <u>that besed on the completion down by</u> <u> 5677 I fini Mal Ma REF. Lancinski i Sintri Erric, Dun of Re</u> <u>61.77,9977/7</u>7

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7.2 If the that demand of Rai 96,25,9904 was fueld continued on the ground that demand of Rai 96,25,9904 was fueld to was fuely aways of yourself to yoursely good crockletter ship preaking, and internationally undervalued the grounds, with interval of work to exclude the ground of CE date. The forcer adjusticeling authority its affected the variation as per rates escentained from the replace market research agency.

7.2.1 Taka God litai valuador of gogga isas geter antiver all af analysis of ina data released by Joint Placi Curtur poor list subligher empowered by Phoise place Steel, Gost of Tortia and lima assiltes acting against sublicity analysis to Steel, Gost of Tortia and lima assiltes acting against sublicity analysis, and makes the Reacting against sublicity analysis, contexted with the Steel Steel Analysis, induced against sublicity and the Steel Steel Analysis.

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Statian excess dayment over all above involocid three was wouldness in 00. " Southal Appenant Nr. 2, 100 Musicker erst detail 26 Mubil & resiant desk factory defined monitors the mickness of the publics in 00. Provided, Reward QUEN and the answer readies under the

•2.62 Delyos memori de thermession action of whith 67.2 year visca union? A.60 Editing the earlier central we use hermanized the trackress of the gretes in the revocessión can be use we have some introducting the relations of the plane of the trackres."

7.2.2 The expertion that antesetion value ondered in the brokes when Section 4 of it a Action moniter rejeated does not have letter when index set No.1 is involved in distributions increated as a statute when index set grade/quality of the goods in the interial and states setZed (Chin Acparisations 3 and Shin Archare Patel), which oppresses decays of team transsitions with various Brokers (Transporters). Angeblas, Therefore, 3 and 3 are statuted in specification establishing grade and qualitations (Section Constitutions) establish transporters. Angeblas, Therefore, 3 and 3 are statutions in the lower process adopted by from and tender via regulations (Chine Robot Status) the lower process adopted by from and tender via regulations (Chine Robot Status) of the lower process adopted by from and tender via regulation of CD activity (Chine 91,22,363), along with interest process Section 1104 and 10 are

7.3 Control line in elimptighed when includes and experiences, your control status of CF (or wolf 24,25,993/Habrid with presidential control and easily and provide the Station 1242 of the ActineVine upon the case save as under the

ASPR Ltd. 2012(6,0571,258 (7.1-2017))

V. Hontole High Court of Harvas neo en constant to depice the Values whether discharge of only before reveaue of a source of a source reveaue of a source of a source reveaue of a source of the value of the last of a source reveaue of a source of the last of the last

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1217, 265, 8118, 369 (AM)

¹La. Ribving found that the investidial of extended period is justified, the provisions or Section 33AC will statusonly require to be invested, and increasing equal to the duty or differential duot determines) will more southly have to be invested. In activities at this conclusion, we down susteinance from the ratio late down by the characteristic fractions of the invested. In activities at this conclusion, we down susteinance from the ratio late down by the characteristic fractions = 2016 (201) ELLT, 3 (S.C.) and the subsequence periodic to the Registion of the Registion of the ratio late subsequence periods at 1007 × Registions = 2016 (201) ELLT, 3 (S.C.) and the subsequence periods at 1007 × Registions for the subsequence periods at 1007 × Registion of the ratio of the ratio of the Registion of the subsequence periods at 1007 × Registion of the ratio of t

8. Reparting interaction of centricy of Rul 35, between Separated 36, 2, differ Role 26(1) of the CER, I find that Appeliant No. 2 has solve set Nichwave Yerk in decy evasion in his statement cated 25.2.2017 in the thet Rule 26(1) of the Central Factor Robs, 2007 reads as follows of

" Mule 26. Republy for curtain offersary.

(3) Pay person who explores coscussion of the many variable concernant in transporting, removing, aspecting, keeping, concerning, selling or purchasing, or in any obtaination seals with, any exclosible popula which is followed in har require to relieve are limited in reflect. Secondto for the induce rules, shall be lidgle in a period y call radiable global of Iz on such getwin or two they saved succes which even is groups."

8.3 Appellant No. 2 has concerned it mapfilm removing and seleng non-dias, passiqueesy which were liable to confraction and penalty imposed to also proportionarial and respondels. Therefore, I hold that passa by of Kall so taking imposed on March Most Rate 25(1) is justified and it pointed. This penalty at Parki and proposi-

8.7 As discussed above from Pare 5 to 8 1 of sits order, kippedake so 2 kas incluight pareoff in issuance of excise the lovalces of social structures ying grows see, with the 25 of such involves the user swelled investigate penetic of ConvertoreoS applitifuls, cenauty has been comparity in pulsed by the successful discrime at money are 1 optical the same.

8.3 Requiring modstant of pertany of viel 12 74,931/4 attest 9285 25(1) of the CER the Attestant No. 3, 1 find that Appendix No. 3 vies aphicities of its version V is the they available to the 16,044,2010 based 20,4,2010, datest 20,044,2010, date

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Appeliant No. 3 has very reach concented name 1 getting not-dub inside goods removes and sold mandestinely, without CF involces and willows: taymana of CB 1100, which were rable to confiscation and rance. I totald presact interaction and extent No. 3 under Rule 26(1) of the CER.

 In view of my above fightings. 7 uprece the propulsion wells. And reserve appeals filed by a linker Appellants.

४ ९ ३,भीसकाले ज्ञजास तक की गई अभे अपने सिंखटास उमरोक्स लंगेमा के जिल्हा जाता है।

9.1. Appears filed by the Appellants on Ganassa of in above tuters.

'ক্ষান ধরার', থখাল রাম্পর ,রজীস্ক,

By R.S.M.O

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- To,
 M/s. Bansai Shipping Pvt. Ltd.
 Flot No. 158, Soelyn Shud Bueaking Yaka, Office: Flot Act 2037, Neer Societ Act, waa te' Chowk, Scelyo/Warg, Energe 1
- Shri Vijevik, Banasi, Authorisea Signatory, Sva. Zanasi Shipping Pvt. Ro. Pict No. 158, Spaiyo Ship Bresking Vato. Office: Not No. 2137, Near Galder, Ad., Azabre: Ch.244, Sosiyo/Alang, Dhavnargat.
- Briti V toobhoi Amaranibhal Patel, Piot Ad. 102, Iscon Mega Clay, Opposite Motoria Park, Bligwigger,

দ্দিন্দিই -

- ों और से मुख्य अन्युप्रस यसनु पर्व सेना कर उने केक्ट्रीय राज्यत शुरुष 'पुरुषक देव' प्राप्तन का पड़े। जनवन्दी हेन
- 2) डोस्ट्रीय, अलगु एवं जिया कर एसी देल्य्रीय जन्मतः शुल्यः भगाउँ ३७थु९ ३८ म् २२२२ म् २२२ म् २२२ . आवश्वयक्त वर्णयेवाही हेल्:
- ें। अहाअल अम्मुलस, इन्द्र) एवं जवा पर गाउँ केन्द्रीय अन्यता शुरुष्ठ, अभ्यतम अन्त्र, में, इ.स.च्य

/____) - साई फाइज.

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