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स्ता इत्या काला उत्तर प्रमुख एत्रामा अधीरोग विकास प्रदेशता आपति अपना है जातन मैं आर्थन प्रमुख स्वीतिक्रम किसी को खात इत्या को महेन्द्रता तो के दियोग भोगोंगे में 1988 के दिए का १४ के उत्तरीन सेत्रक की तो चानू का यह दूत्र का प्रदेश के पी भोगोंगे परिवरण के अनेक बारतरामा उत्तर द्ववर्त्तन के नामके 10 प्रती के और साथ के स्वीति का है के तो के प्रमुख के सेन्द्र मुल्लेन केनरेडल (का प्रायत के प्रायत द्ववर्त्तन के नामके 10 प्रती के और साथ के स्वीति के जिस्ता के प्र ° 1.

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- भोटी का राज्य के उन्होंने अनुसार के उन्होंने के लिए के पुराई। कोट पुन क्योंकि मानते प्रति के विस्त प्रतास सकल सकल के तो है और दिशे अर्थ प्रतास के इस उन्होंने के प्रतास के अधिकेवल कि 2019 कि कि 100 के राज्यता कि राजी के उन्होंने के राज प्रतास के से कि कि प्रति के दिशो के स्वी के सिंह के प्रतास के स्वतंत्र के स्वतंत्र के कि साम के प्रति के कि स्व दि के दि अपने कि कि कि कि सिंह के सिंह के प्रति के प्रति के स्वतंत्र के स्वतंत्र के स्वतंत्र के सिंह के स्वतंत्र दि के से सिंह के सिंह के कि सिंह के सिंह के प्रति के स्वतंत्र के स्वतंत्र के स्वतंत्र के सिंह के स्वतंत्र के स दि के सिंह की सिंह के स्वतंत्र के स्वतंत्र के सिंह के सिंह के स स्वतंत्र के स्वतंत्र के सिंह के स्वतंत्र के सिंह के सिंह के सिंह स्वतंत्र के स्वतंत्र के सिंह के स्वतंत्र के सिंह के सिंह ٩Ŀ
- ्य प्रमान के तो निर्माणक के कि दिन के का दिन से के जो हैं के खेता के दिन भरत (भर्तिक) इस्ताइस्ताइने/ भरता के लिए भर्त के सामक प्रितिक है अन अर्थन के सेव्हान के आहे के अपने के सार्व करिया करवल के प्रतिक (भरता कर कर कर कर कर कर कर के अंग्र इस्ताइ के सहय सामेद इस्ता के सामय 2008 प्रत्य करोड़ों के प्रतान कर के प्रतान के साम करते के साम कर की सामक के अ जोगा के साम के प्रति के कर की जाने के साम 2008 प्रत्य करोड़ों के प्रतान कर के प्रतान के साम कर के के के का कर क जोगा के साम के साम की कर की जाने के साम 2009 कर के साम कर के प्रतान के के प्रतान के कर कर के के का कर के कि का 24

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- প্ৰথিমা মাইজা লৈকে। মিৰা মিউজা শিশ জিলা মুহক কাঁচাৰ বাবি বাবি লৈ বিশ্ব দিয়ে। প্ৰায় কৰাৰ এক ভাৰ প্ৰায় কৰি বিশ্ব সময় বিশ্ব কৰে বিশ্ব নাই বিশ্ব নাই কোনা বিশ্ব নাই কৰি বিশ্ব কৰাৰ বিশ্ব বিশ্ব বিশ্ব কৰা হয়। সংগ্ৰহণ কৰা বিশ্ব কৰে বিশ্ব সময় বিশ্ব কৰি বিশ্ব নাই কোনা বিশ্ব নাই কৰি বিশ্ব কৰাৰ বিশ্ব বিশ্ব ক নিৰ্দেশ হৈছে বাবে মুখ্য বিশ্ব কৰা বিশ্ব কৰে বিশ্ব কৰে বিশ্ব নাই কোনা বিশ্ব নাই কেঁটা প্ৰথম কৰা বিশ্ব বিশ্ব কৰা ব বিশ্ব কৰা হয়। সংগ্ৰহণ কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব কৰা বিশ্ব বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব কৰা বিশ্ব ক বিশ্ব কৰা হয়। বিশ্ব বিশ্ব বিশ্ব বিশ্ব কৰা বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব বিশ্ব বিশ্ব কৰা বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব বিশ্ব কৰা বিশ্ব বিশ্ব ব বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব কৰা বিশ্ব কৰা বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব বিশ্ব 2017
- ৰ পৰি মন্দ্ৰ প্ৰথম বিষয়া মন্দ্ৰ প্ৰথম বিষয়া নামৰ প্ৰথম বিষয়া বিষয়া বা নামৰ বিষয়া নামৰ বিষয়া নামৰ বাইই এন এ কাইৰ নামৰ এই বিষয়া গুই ও ই এনৰ উচি পি সমাই হৈ প্ৰথম যে কেন্দ্ৰ নাম কাৰ্য্য কৰিব বিষয়া নামৰ বাইই এন এই কাৰ্য্য মেইৰ নামৰ এই বিষয়া গুই ও ই এনৰ উচি পি সমাই হৈ প্ৰথম বিষয়া কেন্দ্ৰ নাম কাৰ্য্য কৰিব বিষয়া কৰিবে ব্যৱহাৰ ই মে মেইৰ নামৰ এই বিষয়া গুই ও ই এনৰ উচি পি সমাই হৈ প্ৰথম বিষয়া কেন্দ্ৰ নাম কাৰ্য্য কৰিব বিষয়া কৰিবে ব্যৱহাৰ হৈছে ব মেইৰ নামৰ কৰা বিষয়া গুই ও ই এনৰ উচি পি সমাই হৈ প্ৰথম বিষয়া কেন্দ্ৰ নাম কাৰ্য্য কৰিব বিষয়া কৰিবে ব্যৱহাৰ ই মে মেইৰ মেইৰ বিষয়া কৰে বিষয়া কৰে কৰি প্ৰথম বিষয়া কেন্দ্ৰ মাইৰ বিষয়া কাৰ্য্য কৰিব বিষয়া কৰিবে ব্যৱহাৰ কৰে বিয়ালয়ে ক বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে কৰি প্ৰথম বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিয়ালয়ে ক বিষয়া বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া বিষয়া বিষয়া বিষয়া মেইৰ কৰে বিষয়া কৰে বিষয়া কৰে বিষয়া বিষয়া বিষয়া বিষয়া কৰে বিষয়া কৰে বিষয়া বিষয়া বিষয়া বিষয়া ক 11
- ালমধিয়িয়ে সমূহ হয়। এই চিটি মান বিটে উপদুষ্ঠী বিশ্বসূচীৰ প্ৰদান বাবে কি প্ৰদান কৰে জীৱনি প্ৰতিপিয়ে 6.92 জোৱা কলে আৰু প্ৰদান বিশ্বসূচীয়ে মান গোঁৱে য বিটে মহল প্ৰতি সমূহ বিশ্বসূচীয়ে মান প্ৰতি কি এই কেন্দ্ৰ প্ৰথম বিশ্বস্থা কৈ সময়ে বিশ্বস্থানিক বাবে সময়িক কৰে ব প্ৰথম হৈছে মহল প্ৰতি হৈছে সময়ে বিশ্বস্থা মহলে বিশ্বস্থা নিৰ্দ্ধ কৰে বিশ্বস্থা হৈছে কৰিবলৈ সম্পদ্ধ কৰে বিশ্বস্থা :-.
- भोनी के स्थान के से अन्तर प्रकार के संस्थान के से के स्थान दिवर से आई लिए (अन्यानसी, 1982 में समीत एवं) एस आई आ भी आई ताफ़ेर करते नाम जिसे के से में देवे के अपने के लिए जिस तर है। ((अन्याद) के स्थान के सिंह के लिए प्रारंभ सीत के लिए के स्थान के लिए जिसे के स्थान के स्थान करना स्थान के अपने क असे फिल्म के स्थान कि निर्माण के लिए में सीत के लिए हैं है कि लिए के लिए के साम के साम के स्थान करना के अपने के 150
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:: <u>ORDER IN APPEAL</u> ::

The present opneals two trace filed by the Appeliants (*heroin after convectories* "Appeliant No. 1 & Appeliant No. 2) us detailed in the Table "selow equival Different Crigonal No. 13/4C/BVR-2/5V9/MC/2017 18 detailed 23.02.2018 (*heroinchor meteriet to an impognet under*) passed by the Appeliant Commissioner of Contral (257, DWNsion Rheyneger 2, Blaynagai (heroinchor sylves) by antoxicy"):-

<u>:</u> <u>S</u> I	A CEA NO		Parie of Lie Aprolant
<u>`</u>	י 	 	i Mist Avandema, Dhareanal, Rict No. 60, 580, i
	-	No 1,,	¹ Azıf <u>a District-Shaynov</u> a
į 2.	V2/48/3VE/2018_10	Appellent	Terrin Papers 3 Agencies, Audiorizad Signatory of Mar. [[Jewenderic] Charllower, Pint No. 60, 637, Azerg, [
		No 2	Dawarda lar (dar anda, fini ten da, astr, vizida, D'at kt Bhavaaça:

The facts of the case are that Appellant No. 1 holding Control Define Ż., Registration No. AAAHG0227MXMX01 was engaged in threaking/distnanting of seles imported for breaking nursuse at their plot at the Ship Breeking Yard. Along and evelled cervat credition free inputs, capital gangs and input services. used in or in relation to manufacture of their final products as per Cerval Credit Bules, 2004 (nurvination reformed to as "Rules"). Ships imported (or preaking perpose contestined many terms via, File, Oil, Melfine Gas Oil (HSC), Esbricating (Fi etc. to be used as the for the ship of for generation of electricity as well as other toods, how maps, touctries and other articles to be consumed by the crew on bears. An importance a ship for baceking purpose the Bill of Entry in respect of ship imported by him with the participaner Children Authority sectaring therein. Setwinstory the quantifies and volume of (1) suel Cil, Matthew Ges. Cil. (HSD), Lucricating C³, (ii) other consumable activity like food, peverages, toileuries ere. and (0) The "Ship For Breaking Furpose" (excluding the groots and increated secarately generated as methionexitial () \otimes (() and customs duty is accordingly Reviewed thereby.

2.1 Note No. 9 to Section XV of the Schedule 1 appended to the Control Excise TeCT ArX, 1985 wads as fur relation in the produce of this Section, the process of obtaining goods and materials by breaking up of phys, boats and funding structure shall amount to imanufacture: ". Thus, process of obtaining all the goods and materials ordered under the Society XV (Chapter 72 to 63) of the Schedule 1 appended to the Cauros, Process Teriff by breaking up of ships are considered as included as factives and all such goods and materials obtained by with process are considered as factisely goods integrated to try of

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nutles of Extensions per Section 2(d) of the Central Pacise Act, 1944 (herd/hafter referred to as 'Act'). However, the boods sets materials, except those covered while Section XV (Chapter 72 to 33), over, though obtained by breaking up of ships are considered as non-exceptible goods.

On the basis of leto mation that Appellant Null 1 had wrongly evalued and 7.7 utilized derivat credit of AddPartal Duby of Costonia (CVD) and an fuel (2), Manne Gas OI (i SD) & Lupriceting $\mathcal O$ (also contained in the ships imported by them to breaking parabases an anguling was, fillialed by the Contratission of e-During the course of investigation, Statement of Apparant No. 2 was recorded on 27.02.2017 under Station 14 of the Activity. *Inter swey* deposed that immediately. after beaching of a wayy) at Owin this breaking plot, as the fuels and bils are removed from the vesse and sold out without playing the serie and Without using it in the process of poteining goods and materials by creaking up of shipping that they had evailed and up zoo conversionelit of Additional Duly of Costonial (CVD) on Frid Cil, Marine Sec Cildary is prostating Cill solally annualiting to Re-14.41 CUS)- In respect of Shids 19.V (170), KACHSLUNC, Imported Mde Bills of Entry No. SEY/204/2015-15 date: 70.02.2018. The Appellant (sp. reversed/debiled lander procession amount of Ry, 14,41,009/ indo Entry No. 201 dated 27.02.2017 in their cervar credit account.

2.3 The Conin selectoric dia red that conval credit of Additional Duby of Cosponer (CVD) acid on Fuci Of, Mastre Gas CII (HSD) & Lubriching Os finade darjing your bunket) was not adjuissible to Appeliant No. 1. teamuch as the said goods were not used in the provides of manufacture of their final evolutions by preaking of the said ships and word coectly sold in open market, therefore the same cannot, be considered as implifies before a provide a longer Rule 2(k) of the Rules.

7.1 Show Cause Notice No. $\sqrt{2/22+40}$ AE/2016-17 Greet 07.10.2017 was issued to Appetan. No. 1 celling them to side visues as to why every ylavaret and ut feet Coreat Credit totally innocating to its (4,4,009) should not be demanded and recovered how demi-under Rule 14 (1)(ii) of the Rules read with sub-section (4) of Sochen 1. A dollar Act along with Interest under Rule 14 (1)(ii) of the Rules ford with sub-core on (4) of Section 11 AA of the Act and proposed to approximate an account of jos (4,4, $\frac{10}{2000}$, $\frac{1000}{1000}$ by them, ii also proposed to impose paralty under Rule 15(2) of the Rules road with Bection 11AC of the Act upon Appellant vol. 1. and spectrum index Rule 15A of the Pules upon $\frac{2}{1000}$

Poon 4 (Jint)

App-filant No. 2.

The daid Nerw Cause Netice was adjudicated by the lower adjudical ng-2.5 aughority vice the imputitudi orden who boys that Fuel Cit, Marine Gas Cit & Lubricating Oil were not used, chertly or indiractly, in on in relation to Uke process of optaining goods by broaking up the ship and hence the same cashot. ne considered as Stout in terms of Nulo 3 of the Rules and community CANVAU cleriti of Additional Duty of Customs perdition Fuel Cil, Marine Gos Cil & Lubricating C4 is not admissible to Apply and No. 1. The lower adjusticating submitty continues demand of cervat credit of Rs (14,41,009/- upder Rule) 14(1)(1) of the Rules read with Section 11A(2) of the Act storg with interest. under Rule, 24(1)(ii) of the Science with Section - 1AA of the Act and appropriated cervat crepk amount of Rs. 14.41,006/H sincury dobted by low appellar's in their cenvet credit account; imposed penalty of Rs. 14,41,009/ oncer Rose (5(2) of the Roses read with Section - IAC of the Actionor Aspellant, No. 1 and also imposed panalty of Ka. 5.0007 under Kulo 36A of the Ruley upon. Appellant No. 7.

Buing approved with the impligned order. Appellants No.1 and 2.
 preferred these appeals on the various grounds as under:

(i) The nonugreed order is not proper, logal and comparings logal as por law, that one appellant hus' paid activitiating with otherest before issue of the SCN and Sherefore, perially much not be imposed.

(ii) The present essee involved interpretation of acrossibility of cenvet credit on disputed term, therefore, it central be preserved that the appellant has availed cenvet credit with an intend to avoid payment of buly and hence, behavy could not be imposed.

(6) They taken convationed to 35, 14.43.039/- as per case law of the Parible Gujarat High Court in case of Prival Toking Pv9. 116, as reported 2013 (286) BUT 017 (GUG). However, the appellant had reversed the serie cenvet credit of sist 14.41.009/- on 27.02.2017 unce: protest.

4. Efford all illearing for the matter was given to roth Appetants, who vide their letter dates 25.05.2019 respected to period the approximent need, and they waived the requirement of personal heating.

Findings:

5. I have desetuily gane through the facts of the case, the mips grad order, the Appes' Merzorandum and watten submissions made by both Appellants. The Dige 3 of 1 ė

issue to be decided in whether *Ppperson* No. 2 hes domestly availed cervat credit of Additional Buty of Customs paid on Fuel Co. Marine Gas Of and Eutowal by Offor otherwise.

6. If hid was the true of the Severie solutions. Cerva: Creat of Adaltonal Duby of Customs (CVD) paid on Fuld Oil. Render Gas Oil (HSD) & Lubicating O (inside engline communication washed by Appeloni No. 1 was appreciate to them In the context that the same wash followed in the process of manufacture of line excisable products by creaking the stops but were directly tower out and sold in open market and whether the same can be considered as higher as public index (Lie 2(k) of the Pales.

As parithe Note Net 9 to Section XV (0 ap $_{ee}$ 72 in 50) of the Senedule 1. 7. appended to the Gerlinal Excise Tariff Ari, 1995, the goods and materials ubblined by process of creaking so of a sign can only be considered as the readisable grouts) as defined under Section 2(4) of the Act as well as the Finalproducts' as defined upder (kut: 2/h) of the Rules so fair process of breaking of stip is concerned. As per Rule 3 of the Rules, e-manufacturer or producer of finalprogratis is tell, well in take credit of duties of excise or the Additional Duty of Customs (CVD) paging any importancies of the factory of rearrifacture of finalproducts for use tall on initialization to, the normafical valuation final products. As per-Rue 2(k) of the Rues, the word "input" meets all coods used in the fadary by the manufacturer of the final products but excluses any goods which have all relationship what/never with the menufacture of the products receptive of classification of the good's under Central Excise of Customs Tau?" and whather any goods can be considered as impution not depends on its usage in the propyr- of manufacture of their fine products. The Appelant No. 2 in his states we valid 27.02 2017 support that immediately after boats ing of a vessel st they sho breaking each as the fuels and discare serviced from the versional. sold out without storing the syme and without using it in the process of offelding. goods and materials by broaking to of stigu

7.1 [1] find that the dispute in gubyton way statiBart by CBEC vide Choules No. 37/SA-Cust dated (B.02.1996 (issued from F. Vid 512/22/R9-Cust VI) as under:

"(a) consister acade such as Norg and Les-Way consistency, andrary, adviptional activitient, my Nork tools, dividgening activitient dam part of versally consist intelligences and honor activities with decide

(j) First and all contribute to she receive mechanics are segment on whether against an company any ordered period. The series is the matter the decoding ander theodory is? Of

(s) Spenes seren (sust, ny propert m), which is to two in a star startifien and moviale arbeits sustitue. Isterion constraint, toble-were sust shirwing most widened at use and

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which news memory part of control equipations of version, our encodiable when hereing . 39,30

(3) Frankling (as) only all (allow drive thet mendioned in publicant) (b) etwae and other that thereas, including dataks and conditions are classificate reparatoly to their away supported in actings?

(Empresis supplied)

7.1.3 The Leadabe Pipib Court of Gujatwaith cose of M/s. (mya Holdings (P) Dat.

reported at 2013 (288) Ect (347 (Curl) has held that,

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1.12 As can be seen from the contegred order, the Tolonet effect expression the industrial sectore strong the industrial start for the industrial sectore for the regime task for the industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form an integral period of the regime industrial sectore form and the regime industrial sectore for the regime industrial sectore form and the regime industrial sectore industrial sec

(Emphasis supplied)

7.1.2 The above views were again affirmed by Honible Gujarat High Court a case of Mys. 1. M. Industries reported as 2014 (302) ELT 382 (Guj.). The Honible CFSTAT, Abroadebed in the case of Mys. A. G. Emerphys. 2011 (308) ELT 418 (ThirAhmal) held that even full stared outside engine room are an integral part of vessel's traditionary and to be classified under heading 39.08. The relevant part is re-produced as under:

16 Heard with solar and persent the case recently. The hear analytical of all their established with solar the classification of mithality, which is what should be the classification of mithality, under the DAM Hobe, which is multiplication the trebends of the several transformer (Appears) and the classification proved by Commentations (Appears) and the classification denois (Appears) and the critical proved by Commentations (Appears) and the transmer is the structure of the trebends of the transmer (Appears) and the mithality of the transmer (Appears) and the mithality of the transformer (Appears) and the mithality of the transformer (Appears) and the structure denois a secret of the transformer of the transformer (Appears) and the structure secret as strongly. Bate Transford According Appears, and the other mond, angued that HSD is not expended and the time of a specificity and the structure of the structure of the specification of the structure of the transformer of the structure of the specification and the structure of the transformer of the transformer

(Emphasis supplied)

7.1.3 The above views of the Healthe CESTAT/Pigb Court were efficience by the Healthe Supreme Court in the case or Mik. Shapping & Alrea Industries Pvt. Ed. reputers as 2019 (022) F.L.T. A326 (S.C.) upheld bits Final order of CESTAT wherein it was note that HSD/UDO evolable in phip/vessel as the time of its import for 'creaking up would be classifiable under Heading 89.08 of TTC(1:S) as clarified in DGFT Circular H. No. UPC/4/6(08%)/97/82/PC-2(A), called 26-5-2013 and no. under respective heading

7.1.4 Thes, this beyond doubt that the fact stored in an bit site engine room, formed part & parcel of the ship/waveds imported for breaking and are classified a proof Heading 89.09

7.2 In view of above, fuct and of communed in Use vessels machinery and Page 7 or 1 2

engines (inside original room) are not coverily past of a long and blassifiable under Ekveding \$3.08. The slip cannot be liabed (each Pry spip breaking yard unless the fuel and nill's present on board. The ties fact and off are also required on board for generation of electric y for consumption to: operations carried on; by the ships, What is imputed, therefore, is a ship with fuel and dill, which are integra part of the R is on stoord that the Card, and or, bad sof been imported soparately, in this case but knowned as part of ship stores. Therefore, it hold that when the ships imported for breaking up, the Card & dis evaluable on ship room os stores form be tofter all breaking up, the Card & dis evaluable on ship room os stores.

7.3 It is a common predict the fuel and be are necessarily required to be removed invite for the ourbose of safety and efficient operation. Increment, the and or evaluable on board of ship and removed and evaluable for effective and hexaculass breaking of the ship like process of creaking up of ship removable and elis from the spip issues and evaluation removable and elis from the spip issues, term of manufacturing process and evaluation of the ship set interval of manufacturing bring and elis from the spip issues, term of manufacturing process and all the goods though and elis from the spip issues, term of manufacturing broaders and elis from the spip issues, term of manufacturing process and all the goods though and elis from evolutions are evolutions for the purpose of ship breaking unit. Therefore, CVD pole and evolutions process issues to ship breaking remove out by Appendix. Not it Therefore, 1 do not find any mont is denying Convet Credit of CVD baid by Appendix Duby of Customs publics for the and of contained on board of contained on board of cast and by evolve out of the spin of the spin is of the spin of th

It is defenent to montion that shae are imported fold Tridia for breaking. 7.4 purcuse and charged with Custon a chily based on the value doubly the seller. and the puyer Riveryth Memoraneum: Of Agreement based on Light Displacement. Tennage (i.e. u, b, f_{i}) Tike sitic includes fuelland b, c, foods stuff, beverance and other removal items when for raceling of ship. Apart from Customs Suby, Additional Duty of Customer (CVD) is also charged and no ealed under the bolicf. ti at Central Exclose duty payable on like gades as manufactured in India. The which preaking units are also herving Central Excess registration for remove ∞^2 goods of variest during threaking up of ships and littly pay Centre, Exclose duty, accordingly. They, CVD classified and collected in liquical Coulds) Excise duty. respective of feet that the same is not manufactured by the ship creaking unit. but importing with the ship for breaking purpose. Therefore, the entire ship, jnorphing items on coard are implify for the purpose of Central Exclusion puty. Page 5 of 11

payable by the should do year units while compared the same and they pay Control Exclusionate as well. Thus, CVD paid all the time of importation of ships is part and barda, of puby element which is treal able to the whit preaking upit as canvet credit and long can utilize the varie while dispharging their Central Exclusion uply on the items removed from breaking of ship as well as hymoval forms everable on ship inducing furth and oils.

8. If find that link interction of the ionisizture is not to deny cerval credit of CVD band by ship brocking upit at the time of payment of Castonia days and offication thereof while paying Cercal Excise duty. Therefore, CBEC has issued Circular No. 1014/7/7016-CX detect 01 02.2016 which is re-produced below for which reference:

> - Clarent Anne (01-)072016-08 Dates stell St. Pasnany, 2010

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References have been received in the Danci from trede and field commodate in relation La Judgment all Hintols (ligh Court of Sufaret receast in SCA No. 1999) of 1999 Mod by No. Scham Englishing Company and others arguebre as [2014] Troll (ISSE HC ARM COS). A SCA has been filed by the dependent of the Victurence Court synchro file order.

2. In the solid juggment, supplies why Court has note that they made thather feeled Act, 1911 can be revised if the article neo come mis excitance as a result of underland on products' or manufacture as a result of underland or products' or manufacture day can be independent or manufacture or article mage, an excite an excitence or products' or manufacture day can be independent or manufacture or excitence or excitence or excitence or excitence or excitence or independent or manufacture or excitence or independent or manufacture or excitence or independent or excitence or excitence or independent or excitence or excitence or excitence or independent or excitence or excitence or independent or excitence or independent or excitence or excitence or independent or excitence or independent or excitence or independent or excitence or independent or independent or excitence or independent o

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2. Proving to non-RY(NVIII of CRIDET Context 1 Are, 2004 was meaned use Hardwater like, 3/2003-Centrel Ecosey(a), detect 10.02007, in the bioaxing of phase, products of centres & parts and biologically of brain when an observation when an observation of products of centres are producted as products of the manufactures are provided in particular of products of the bioaxing of the bioaxine in the manufactures are provided in particular of the bioaxing of the bioaxine in the manufactures are provided in particular of the bioaxing of the bioaxine in the manufactures are provided in particular of the bioaxine of the bioaxine bioaxine in the manufactures are provided in particular of the bioaxine of the bioaxine interprete the bioaxine in the bioaxine interprete and provide the bioaxine of the bioaxine bi

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(1) Constants faces, Sient, A mydens arabat if this Clauder may be brought to far notice of the Bones, which were failed at the Anna Anthropy

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9. herefore, the Issue is on more ves-integra in view of Boaccis Croual cated 01.02.2016. Thus, a find that the centene of recovery of cervat credit is not sustainable. Since dismand like 1 is not sustainable, questions of paying integrats and imposition of penalty on any of the appollants are not warranted. I, accordingly, hold that the impogrees order is not sustainable in aw and is liable to be set awite. Accordingly, if we aside the impogree order and impogrees order and usual content and allow hoth appears.

करीतवर्ताको द्वारा पूर्व की गई असीतों का नेगेवार अमरोका संक्रि से किस जात है। К.2. The appeals find by the Appenance stand (ii cares, pf) in above lenge. 9.1 S. A. A. S. M. α.:: 1 - - $\begin{array}{c} \displaystyle \prod_{\substack{i=1,\dots,k-1\\ i \in [i] \\ i \in [i] \\$ ्यू- - स्तमित् 👘 🔅 ्र २०१५^{२१}२ — द्रश्तम अन्यूक्त आपोस्टः ز تر مان من جروز مر By Sceed Post 5. (AVS. Lovendours: Siconson)), Ant. AS मेंसरी एफेट्रोग्ट (19 मन) कॉन्ट 🖓 देव 62. SKY, Alang, District previouser एसवीय ५ जलंग, जिल्ला-मावनगर, Shit Rajesh S. Agenwal, Austorized , जी र विशाएका (अगरपोल, ओफीसईस सिप्रटर) Signatory of Mys. Sevence of Sectional states at a sector and the sector of the secto Channamal, Not No. 60, STY, Alamus ; treatme weigt feet we get R Di<u>stric -Brewieger</u> _____ - 1 प्रधान मुख्य आयुक्ता जेनद्वांध प्रश्ना व सेथा कर इव केन्द्रीय उत्पन्न सुल्क. असम्बद्धः अन्द 22 <u>इस. कहमः क्रमत को जानकारी हेते |</u> ायुक्त, केन्द्रीय वस्तु व सेंट कर एवं लेन्हीय उत्पन्न गुल्क, १एजन्मर को 👘 आवश्वक ज्यसंग हो हेत রার এক মানুরর, ইংর্র্রায় মন্দ্রার মাল করা হওঁ জিরুলৈ ওাটাও মূলজন ব্যক্ত Н. १ण्डलगर कही आध्रह्याळ कार्यद्व ही हेतु । ाहे प्रवहर ÷ फ़्राइल 7, 22/22/34R/20.8- 3. (2)

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