

্ত, গাজ্যবৃত্ত (আনিন) ৰা ভাতনিব্যৰাস্থা (তিবা ভত্তী), উপ্তান সভাত মুক্ত CAUTHAN MANAGER AND CONTAINSERVALE PARPAREAGES AND AND AND THAN TAKINGS

¹⁹⁴⁴ 研えたい主命は40²1 co - SS tracop केंद्र कर प्रश्निक Page District of the Page

7.5 (<u>in Japan</u> 2000). Sud St. No. 1840 - Decreta vit 11.12 E. Harrison (Passalos (gaptal) co.



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<u>BUV-</u>#XCUS-000-APF-:05-2019

अस्टेश का दियाँ Date of Onless

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अपन्य स्थान, त्रा करित्र प्रमुख्याक मानावार व वरणाव क्षाना मानावार क्षानीक व नाम स्थान प्रमुख्य कर पृष्टा है। हाल कि प्रदेशन के कि कि कि कि अभिवास स्थान कर किया कर कि कि प्रमुख्य कर कर कि प्रमुख्य कर कि कि कि सम्मान कर क

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ત્રી તમુક પુત્ર મેન્સ્ટ્રીય મહીમારી મીકલ્યુમ ફેરલિયાના તમુક માત્રા તમારે લીકાન કરિયા કરીનો કરીનો સ્ટરનો વિસ્તાસ ફુલ્યું આદિ તુવું તમારે માત્રાસ્થ્રા છ : indrog Mercy (Indeed Scheduler) progression of services and account of the control of the contro

ကျပ်မှာရာမိန်နဲ့ ၃၂၆ ရာရေးကြောက်ကြောင့် မောက် စောက်ပါတည်း မို့အများနှင့်၊ အများအများမှာ ရေးပိုင်းမောင် မိန်းမေ လေ့မေးသော ပါပြင်းသြား ရက်ပြုရေရာက် မောင်မေးရေ သည် ရေးမောင် ၁၄၄၂ ရေးကြောင်းကို (၂) To use (၂၄၁) ရေးမေးရှိသည်။ လေ့မေးရေးမှာ ကြောင်း သည် အများမော်မေးရှိသည်။ (၂၄၄) မေးရေးမှာ (၂၄၄) လေ့ အများမေးရေးမ လေ့မေးရှိသည်။ (၂၄၂) လေ့မေးရေးမှာ ကြုံရေးမြောက် (၂၄၂) ရေးမောင်းမေးရှိသည်။ (၂၄၄) မေးရေးမောင်းမှာ (၂၄၄) မေးရေးမေ

का बीत कर विकास के बब्द करित हम्या करित कि कि कि कार एक प्रकृति के सिक्त कुल्या करित कर अपने विश्वास और उसे अब्दारको के प्रकृति में कि किया के स्वतिकृति कर विश्वास कुल्या के सम्बद्ध कर कुल्या प्रकृति कर समित कर समस्य क कुलि को से कार कर कुले कुल कर के कुल्या के उन्हें कुल की कि बच्च से किया कि कर का अधिक कर कि 2000 कर कि ुक्त पर पार के पार का प्राप्त के प्राप्त के प्राप्त कर जा के आप पार के प्राप्त के प्राप्त कर आप का (1991) कि प प्राप्त (1996) जार का की कि बचा क्षेत्र के कि किया कर जी परिष्ठ कर का कुमार करिया कर किया कर कर कर कि कि कि कि विकास किया का है कि की कि परिष्ठ कर कि किया के प्राप्त कि किया कि प्राप्त कर किया कि प्राप्त कर का किया कर कि भाकत के प्राप्त का है कि प्राप्त कर कि किया के प्राप्त कि किया कर किया कर किया कि किया कर का का का कर कर कर कर क्षात्रीकिक्षका का का होगा ह

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<u>::: ORDER-IM-AFPEAL ::</u>

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M/s Hans Industries Pvt Ltd, Survey No. 107/108/109, Village Changhald, Sinon-Ghanghald Road, dhawlagar fixed appeal No. V2/68/2007/2018-19 against Drock-in Original No. 55/Excise/Demand/ 2017-18 deted 19.3.2018 (floreinafter referred to as 'impugated order') parago by the Assil Commissioner, Central CST and Contral Excise, Shawlagar-1 Division. Bhavnagar Commissionerate (hereinafter referred to as 'lower acoudicating authority').

- 2. The facts of the case are that the Appollant, (holding Central excise) Registration No. AABCH76163XW001; was argued in manufacture of MS. Angles/Channels WS Beams, MS Flats, MS Round Gars etc. (hereinafter) referred to as fisatd goods?) and on Audit of their records revealed that the Appeliant had manufactured and supplied the said goods to various. State Government companies under agreement during the period from t April., 2014 to March, 2016 and had collected freight from them but not and uped freight in essessable value for payment of Central Excise duty; that the terms and conditions of the agreement established that the goods: were to be delivered at the place of buyers and hence, place of removal. was not factory gate but premises of the buyers and therefore, the Appellant was required to include freight in assessable value in terms of Section 4 of the Control Excise Act, 1944 (bereinofter referred to as "Act") and Rule 5 of the Central Excise Valuetion (Determination of Price) ϕ : Fix tsable Θ sods μ Rules, 2000 (hereinafter referred to as "Rules").
- 2.1 Show Cause Notice No. VI/8(a)-47/EA-2000/AG-C/2015-16 dated 12.1.2017 was issued to the Appellant calling them to show dause as to way Central Excise duty of Rs. 45,24.989/- should not be demanded and recovered from them under Section 11A(4) of the Act along with interest under Section 13A(15) head with Section 11AA of the Act and 8iso proposing imposition of penalty under Section 11AC of the Act.
- 2.2 The whole sale Show Cause Notice was adjudicated vide the Impugated order which confirmed Central Excise duty of Rev 45,24,989) under Section 11A(15) read with Section 11AA of the Act and imposed penalty of Rev 45,74,989/- Ender Section 11AC(1)4c) of the Act upon Appellant No. 1 with option of reduced

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penalty as envisaged under provisions of Section 11AC(t) (e) of the Act.

- 3. Being aggrieved with the impugned order, the Appellant has preferred appeal on the various groceous, lateriality, as below to
- (i) The Show Cause Notice demanding duty issued beyond bendor of importation is not sustainable withy had regularly filled returns which were assessed by the Department and no constituents or information was called. Thus, the Department was aware about clearance of goods on payment of duty on the transaction value. The receipts of the Appellant had stready been sucticed by the Department in Hearthary 2015 but no objection was raised about payment of duty on transaction value ox factory. Thus, there was no suppression of facts with motor ride intention and invocation of extended period of facts with motor ride intention and invocation of extended period of facts from its last in law and relied upon to Lowing cost lower.
- Prigathi Concrete Products: Py Ltd-2015 (377) FLT 819.
- (b) Trans Engineers limits Pvt Ltd 2015 (40) 578 490.
- (c) MTR Foods Ltd- 2012 (282) 801-196.
- (a) Rajkumar Forge (cd-2010 (232) 60) (55)
- (ii) They had deared the goods on payment of duty by issuing involces in favour of the puyer and had paid VAT, which clearly establish that sale took place at liantimy gave whereas I VAT is not applicable in case of transfer of goodsjother than sale).
- when property of groups transfels from one party to other; that inclosed the follower property of groups transfels from one party to other; that inclosed 11:Inspection, and includes 22: Terms of payment, are relevant terms of the contract which specify the intention and escentainment of goods for the purpose of sale: that terms of the contract clearly indicate that the said goods were sold at the factory gate itself and not at buyer's promises and other terms and conditions are normal examinately practice and they have nothing to relate with the examplational time with goods as decided in following case laws:
- (a) Ispat Industries Ltd- 2016(524) ELT 670 (SC);
- (b) Fydanty JCB 13(4-7002) 146) 517-31 (50):
- (c) Prabhat Zarda Factory Lts- 2003 (196) ELT 497 (SC).
- (iv) Para 2.4 of the SCM has stated that, "Price of the guids was inclusive of cost of motorial. Control Excise duty, packing charges, forwarding charges, loading, transportation, transitinsk etc". However, as



per Schedulo A di the Acceptance of Tender, certain charges like Control Excise Buty, treight, VAT, Unloading charges are exclusive of sale price and said expenses beyond factory gate were porne by the buyer. This clearly proved that ownership of the goods was transferred at the factory gate only.

- 3.1 Shin M.A. Patel. Consultant, appeared on bohalf of the Appellant and reiterated the grounds of appeal and submitted written submission dated 19.3.2019 and relied upon case law of space has taken place at their factory gate; that appeal needs to be allowed in view of above case law.
- 3.2 In written submission, the Appeliant bas contended that the Appeliant manufactured and supplied said goods to the Government companies as per tender terms on payment of duty on sale value at factory good; that it was specifically mentioned in purchase order that price excludes excise duty, freight and VAT/CST; that purchase order and sale invoices clearly reflect that the goods were sold at factory gate and VAT/CST was charged in sale invoices; that the Honloue Supreme Court in the case of ispal industries Etd-2015 (324) ELT 670(50) has hele that when goods are cleared from tackory on payment of sales tax/VAT, it could be very well said that the prices are as ex-tactory and not on FOR destination. Thus, freight charges could not be included in the value for the purpose of payment of duty and hence, the impugned order is required to be set aside.

Findings:

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- 4. I find that the Appellant has complied with the provisions of Section 35F of the Act by depositing Rs. 3,39,3757- \$7.5% of Rs. 45.24,9897- wide Challan No. 00104 dated 9.5.2018, as submitted by them in Appeal Memorandum.
- 5. I have carefully gone through the facts of the case, the impugnee order, the appeal memorandum and written as well as oral submissions made by the Appellant. The issue to be decided to the present appeal is whether impugned order demanding Central Excise duty of Rs. 45,24,9897 e.org with interest and imposing penalty of Rs. 45,24,9897 under Scotfon

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11AC of the Act is correct, logg, and proper or otherwise.

- On I find that the tower adjitch acrop pathority confirmed demand of Central Bache duty of Rs. hb,24,989% on the ground that rplace of removal in respect of the said goods was premises of the buyers and Central Excise cuty is chargeante on the transaction while, including theight amount collected by the Agrecia is, in terms of Section 4 of the Act and Role 5 of the Rules. The opposition has contended that they mexical finished goods on payment of Central Excise duty by issuing invoice in favour of the larger and paid VAS on the transaction volude which established that sale took place all short factory gate: that as per terms of Acceptance of Tenden, certain charges like Central Excise Duty, freight. VAT, unloading charges were exclusive of sale price and safe copiess. Incurred beyond factory gate were borne by the buyer which proves that ownership of the goods was cransferred at the factory gate only and resecupon case law of Ispat Industries Ead- 2015(324) ELT 670 (60).
- 6.1 For decloing whether bren best of largers in the present case to be considered as place of removal, as read by the lower adjudicating authority or fectory gate of the Appellant was 'place of removal, as contended by the Appellant, find to be timent to examine relevant terms and conditions contained in 'Acceptance of Tondorf No. PGVCL/RCT/PROC/e-96035/M5 Boom/575/Hans cased 1.5.2016 submitted by the Appellant in oppose membrandum, which are reproduced as uncest
 - $r(\mathcal{A}_{i})$ As a proposal of Stones & Approx2 :

The goods shall be subject to the appears of the concerned consignee after securit of the stones of site.

At less only stores and materials to be supplyal at \$1,000. Door store, and patches appropriate will be subject to treat supplyable boths consistness on any other Officer outside a first this purpose. PGVCL will be at liberty to recest a subfinite without assigning any to some one the cooks on of the Officer concerned will be considered as find.

25. Inland Transc Discrange:

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26 Mnde of Dispatch:

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gggs all tar, mode of investors and up to FiO.R. Destination of PAWCLA's Stores.

28. Terms of Tayment:

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50% of the Extworks price with 190% taxes, during and T&I price of each consignment will be proute you by II and not explained. (80 waiting 30 days after certifying the invoices and other related documents, approved of the contificates and to your Bornaling contributes of proper dispatch of the goods in the form establish which would be sent to C.O.A., FG VOL. Raylors stong with a ray of invoice.

The house of the of the Ex-worse one of each consignment will be paid after national of goods in correct order and in good condition at site only aspected and certified by the consignous and balance payment will be exact within 45 days from the rate of rescapt of materials at site.

D3. The materials shall no subject to most appropriate by PCIVCL after map gates a checking and testing at site of correction at cores

Prices:

The priors quotes by you in your lender for the supply of the above materials are accepted on a firm contrains books $f_{Q} = c \log_{Q} F_{Q} Q R_{c} \log_{Q} g_{Q} g_{Q}$."

(Emphasis yopptice).

6.2 On examination of above terms and conditions, it is evident that the Appellant was required to supply goods at the buyers premises, since their price ducted by the Appeliant was F.O.R. destination. Further, the price was inclusive of transit insurance and the Appellant was to insure goods at their own cost. The goods were subjected to final acceptance by buyer. after inspection, thecking and testing after receipt of goods at stores of buyer and buyer was all liberty to reject entire consignment, if not found as per specification/quality. So, as per the terms and condition of 'Acceptance of Tender', sale would be completed only when buyer. accepts goods at their site/premises after inspection, checking and testing. After carefully examining the terms and conditions of "Askeptance" of Tanglet", it is beyond doubt that ownership of the goods and tisk to Franklit remained with the Appellant efter decrance of goods from their factory till they reached at the site/ premises of the puyers and goods are accepted by the puyer after carrying our inspection, checking and testing an their side. Thus, 'place of removal' in the present case % buyer's promises, my views are affirmed by the judgement resoleted by the

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Hon'ble Supreme Court is the case of A_{ij} . Spofit industries the reported as 2015 (319) E.L.T. 221 (5.0.), wherein A_{ij} poon held that,

- The principle of law, thus, is again bleen, in it to be accept to whether as as what point of time as a professor particle whether it is an incomplete or at a blue paid, of time, then when are falled to the first of provisions of the Bale of Goods. Act by applying the stag to plue twits of each case in determined as the whether in the pools is transferred the charges which in the pools is transferred from the soften or the invertible of the maximum as a contribute of the added have pure to me the stage of the transferred in the ownership in as made as our side ownership in goods stands transferred in the bayes, any expenditure formed discounting its goods stands transferred under the order of a component which was a be inclined which ascending the values on of the goods respectively was a be inclined. Then is the plan means of which has to be assigned to formed 4 kins and values Rules.
- 13 Do the proposal case, we find the most of the orders placed with the respondent assesses, within by the tell one Gordanization and confidential One such . ordata i.e., order duted 24 % 1996 placed by Kerala Water Authority is on namen. On grang förungit it nitt av slikalt lav tiltigrændi för skild ockset, åt bodemes i alean that the goods were to be delivered at the place of the buyer and it is enjoy at that place where the accessance of samples was in he effected. Trice of the <u>geomet was unphasyed of push of qualturate Council (Excise duty, Conding),</u> <u>r onsponsition la musita ais a la sei golosomo loberaes, lata l'Evon transit</u> <u>damnsethred age on the</u> assesses compar which would clearly imply that till the gwedk rezek the destruztion, owserzhig ha tre geoes (gapsin wit<u>h t</u>he s<u>choli</u>ge) namedy (the passesson, As positive to the page to of a session court for in the pograma radio nodor. 1988) payment for the supplies was to be made by the pyrighnesis after the receipt and itemification of material, class, there was domoney given earlier by the buyer to declarate a sucrible varieties of was for pass on only a territoring or need the goods which was at the premises of the ly god. Pinor the aforesaid, it would be managed that the sale of godes did not raise place at the discourse gas, by the case- are but to the place of the buyer on that delivery of the godes in mexico.
- 4. The clear intera<u>ction of the oranal purchase order was a grant the</u> producted agreeds to the interest as the producte of the interest the goods are denverse, and by whom of Society 19 or Said of Goods Act. The property in groods was averaged at the orange group, Section 19 reads as under
- n. 3. Property passed which into a containness. (I) Where there is a sound of for the sale of appoints or ascernined goods this property to those in home setting the basics to be appoint intend into be transferred.
- (2) For the purpose c_i ascertaining, be intention of the parties a (soft shall be lead to the test of the contract, the conduct of the parties and the bires instances of the case.
- 797-1. Here is different intention approximation for the constrained in Sections 20 so $27~{\rm kgg}$ rules for example, its factorisation of the particle is to be 10, with which the property in the goods is to pass $\sim 1-2.79210$
- 15. These we blose finding of Buck we do discussed lines reconver by the Adjudicating Authority. However, i.e. That (8.0 discussed lines consideration all those espects and allowed the appeal of the assessment by except effecting to the judgment to the ease of Marches W. 3 Add. Obviously the case opinion do said down in the judgment response on the appealant by the Chickent.

16. As a rescu, current of the SESTAT is set using and present speed is above an experienced by the Adjusticating Auditories."

(Trophys's supplied).

- 6.3 I also find that Central Board of Indirect Taxes and Customs vide Circular No. 1065/4/2018-CX. dated 8.5-2016 has issued clarification as under:
 - r4. Evarphens
 - (i) The principle of find to be not before wanted upply to all situations executive the commet for sale is FAR contract in the accommistances received to the judgment in the case of CCS, Manton-Miles Amount 31 (314 90) 5 (314) Eq. (324 (514) and (324) and Mary Maryin Laborates (Ai 2016 (519) Ed.). 224 (510) for summarise, in the task of FOR doctination sale sugh as Mile Amountail and Mile. Reads, industries where any property product in transportant of sale sugh as an account to have on delivery and fill such time of delivery, set or along remained the owner of goods remaining right of disposal, hangle has been earlied the Amountain to be the sales of large of large and the Amountain to the Sales.

(Epiphasis applied)

- 6.4 in view of accive, I hold that 'place of removal' in respect of the said goods manufactured and cleared by the Appellant was buyer's premise/site and consequently, the Appellant is required to include freight amount in assessable value for the pubbase of payment of Central Excise patty, no terms of Section 4 of the Art. 1, therefore, uphoid confirmation of Central Excise patty demand of is. 45,74,9897-1 Since common is confirmed, it is natural consequence that the confirmed Cemand is required to be paid along with interest at applicable rate under Section 11A(15) read with Section 11AA of the Act. 1, therefore, uphoid order to pay interest or confirmed demand.
- 7. I have also examined case law of listat Industries Ltd- 2015(324) ELT 670 (SC) relied upon by the Appellant. In the said case, title of the goods had been cassed on to the beyon, when the goods word handow over to the transporter and sales were made against lieiters of credit /bank discounting facilities/ in advance in some cases, in that backernp, the Apex Court held that payer's promises cannot be 'place of removal'. Whereas, in the present case, ownership of the goods was transferred at Duyer's promises, when the goods were accepted by buyer after carrying out inspection, checking and testing at their site. Further, as per payment terms, 80% of payment was to be made within 30 days of disporting goods and halance 208 of payment was up be made within 45 days information of goods at bover's premises duly inspected and contribed by the buyer

Thus, facts of relied one of the earliest offerent from the properticese and honce, not explicable . The (2007) in the present case.

The Appellant has contended that including of extended period of limitation for decisioning classic acts spharespie as they take regularly filed. returns which were assessed by the Department and to Sectiments or information was called for and the the Oggazzment was aware about clearances of the said goods on payment of duty on value excluding freights that records of the Aptialisms were asso audited by the Department in February 2016, but no object on was raised about payment. of duty on cramaration was an existenciary and hence, there was no suppression of Cects with Scalenical in Alexand Central Excise duty. I find that the Appeliantis records were suitated in May, 2016 wherein it was Journal that the Appellant was one following freight smooth in assessable. value in terms of Scotton 4 of the Natl Reparding provious Apaid correct out in February, 2015, 1.45 imes 100' imes 4 postlant and not preduced anygodupentary evidence is support of their diabn about previous Audit. The appellant has also not produced any letter/email: informing the Department to have not included freight to the value. Marchy filling of solfassessed ER-1 Returns will not application them to get away with charge of suppression of facts when it is or record that non-payment of service text was revealed only during sudit of the records of the Appellant by the Department. Had there been no subit of apportant's records, the nonpayment of service tax by the Appliford would have gone uncorrect and hence, ingredients for javoking extended update, under Section 11AC of the Actively many existing the present case. Hence, thoughthat the domains is: not benied by limitation, is this regard, i roly on the proof powers by this Hostble CESTAT. Chennal in the case of Six Sigma Soft Solutions (A) inc. reported as 2018 (18) G.S.F.L. 446 (Tri. | Chemosi), wherein it has been helo that.

initial. Ed. Advocate has been at point to print out that there was an water/last information to the part of the appellant file has corrected that they were under the impression that the same above ask were at some within the stope of 1T services, name not tookle. For this reason, Ed. Advocate has contended that extended period of time would not be invocable. However, the Luli that the an intersory surface asking a submitty now a shown at time appear of parallel of the impropried order where in has been brought to the Robinson among a last of a content of the activities dotted by their in a spect of some one moving that the activities dotted by their in a spect of some one moving the activities dotted by their in a spect of some one moving the first time.

and . The facts page to highly only where $\pm s_1 c_1 c_2 c_3 c_4 c_5 c_5$ and detect complete of the annual reports, possibly $g_1 c_2 c_3 c_4 c_5 c_5 c_5$ and insome sufficient is fully greatfied as a support to extend g_2 period of leading or of the years."

(Emphasis supolled)

- 8.5 Since, suppression of facts has been made by the Appellant in this case, penalty upder Scotion 11/0 of the Act is mandatory. The Hombble Apox Court in the case of Rajasinan Spinning & Weaving Mills reported as 2009 (238) E.L.T. 3 (S.C.) has held that once ingredients for invoking extended period of limitation for demand of duty exist, imposition of penalty under Section 11/0 is mandatory. The ratio of the said judgment applies to the facts of the present case. It therefore, uphood the penalty of Rs. 45,24,989/- imposed on the Appellant Loder Section 11AC of the Act
- 9. In view of above, i uphow the impugace order and reject the present appear.
- 9.1 अधीनकर्त्य द्रुएरा दर्ज की गई अपरेज का नियस र उपरोक्त तरीके से किया जाता है :
- 9.1-760 appeal frice by the Appellant is disposed off as above.

सस्य <u>गित</u>्र राष्ट्रिक

(कुमार संतीय) १९७० - आयुक्त (अपीरस)

By R.P.A.D.

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नियुत्त भा है अर्थाशक (अयोजा)

| Fo, | M/N Hans Industries Pvt Lod, | Survey No. 1677108/199 | Villago Ghanghail. | Sinct-Ghanghall Ruad, | Bhavnagar संबा नः.

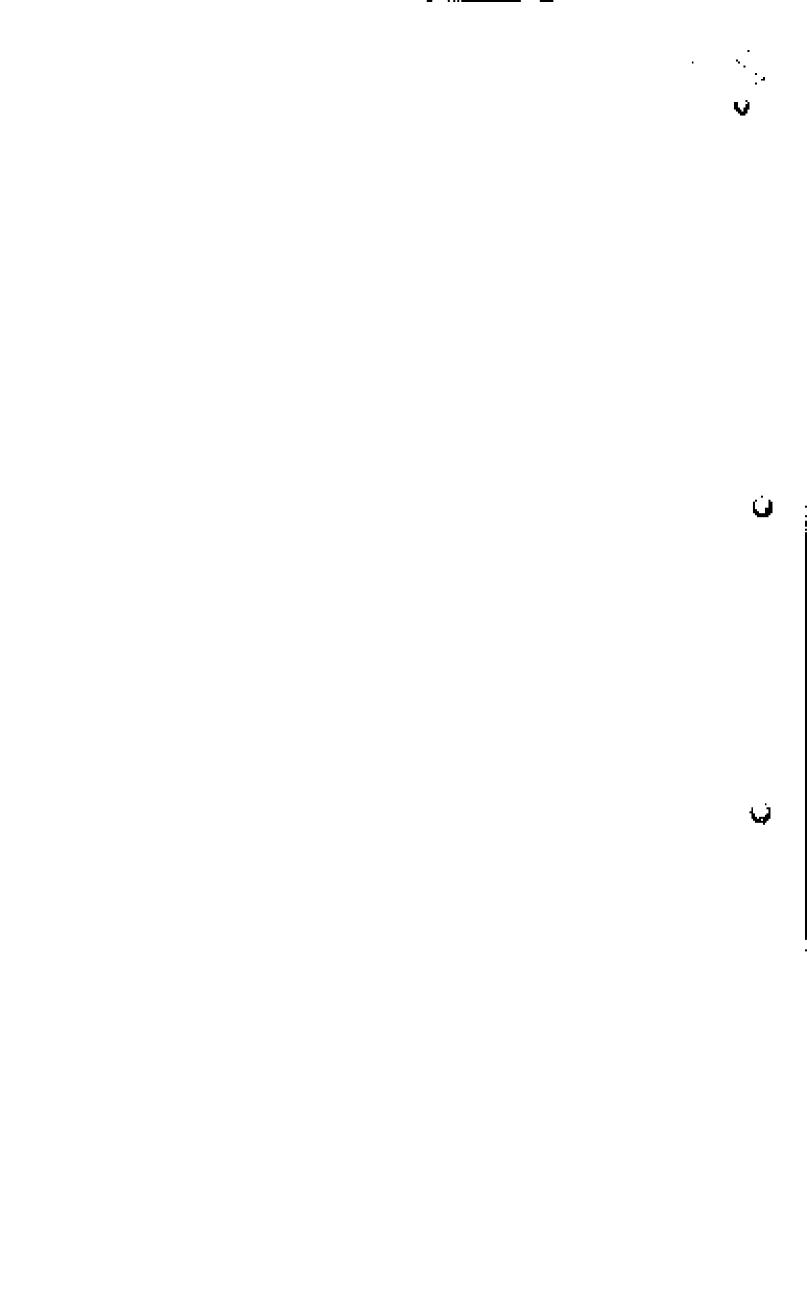
মীনটন এচেধ্যিত মাজ্যিত মিলিটিছ, মুনী না ১৪০০ চনে ৪৪০। মুনী না ১৪০০

भाषि सहिरुवाहरी हैन

िकार भावनकरण

पति:-

- प्रथम भुष्य अञ्चलक प्रस्तु पर्य केटा ६२ १८ १८ ३५ मेटीच उत्त्याद शुक्क, कुनराता अंग अङ्गत्य २६ को आक्रमारी हतु।
- 2) अधिकाः क्षान् भाग् संस्य कर एवं केन्द्रीय ३८%६ शुक्रक, आवस्थार आयुक्तास्य, भावस्थार २) ३:४५८क कर्वनही हेतु।
- 3) सहायक आयुक्त वस्तु वर्ग सेना कर एवं फेट्यीम उत्पाद २०४ , भावकार भावकार अध्यक्ष अभ्यक्षि देनु:
- ८) आई पहल्ला





ःआयुवत । अधीररः। को कोशीलयः, उस्तु एदं सेया करे और केन्द्रीयः उत्पाद शुल्कः

OLO SHE COMMISSIONER JAPPEALS), GST & CONTRAL EXCISE.



ਤੂਰੀਸ ਹੁੜ ਅੰਗਿਆ ਨੂੰ ਸ਼ਬਰੀ ਹਨ। Figor GST Dhavar ਕਰ ਲੀਐਂ ਵਿਸ਼ਤੀਰ ਤੋਂ Race Course Ring Road ਨੂੰ ਨੂੰ ਮੁੰਤੀ ਹੈ Rajkol – 350 ਹੋਈ (po Fox No. 3261 – 2477952/2441142 – Estad)

goraphed wajku f@girtail.com

оларлен эакстодта Filiko 1/2/114/5//3/2018 19

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CORRIGENOUM

The typograph culturor at Farc 5 of Order at Appear No.: BLM EXCUS-000 APE 104-2019 dword. If 94-2016 for the words and parests meding as 1, therefore, hald that the confirmation of cemend of service tax of Rs.2,32-3659by the lower adjudeoung authority is conecu, legal and proper imay be read as in transfers, hold that the confirmation of domain of service tax of Rs. (9,01.051/Hz). The lower adjudicating authority is conecu, legal and prope

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्हे_{ं क}्रिकेट्ट्रिकेट (तु.सार्य महीम) स्थान आयुक्त(भषीतस)

पंजाकत हाल दवास

<u> सेलाकं</u>

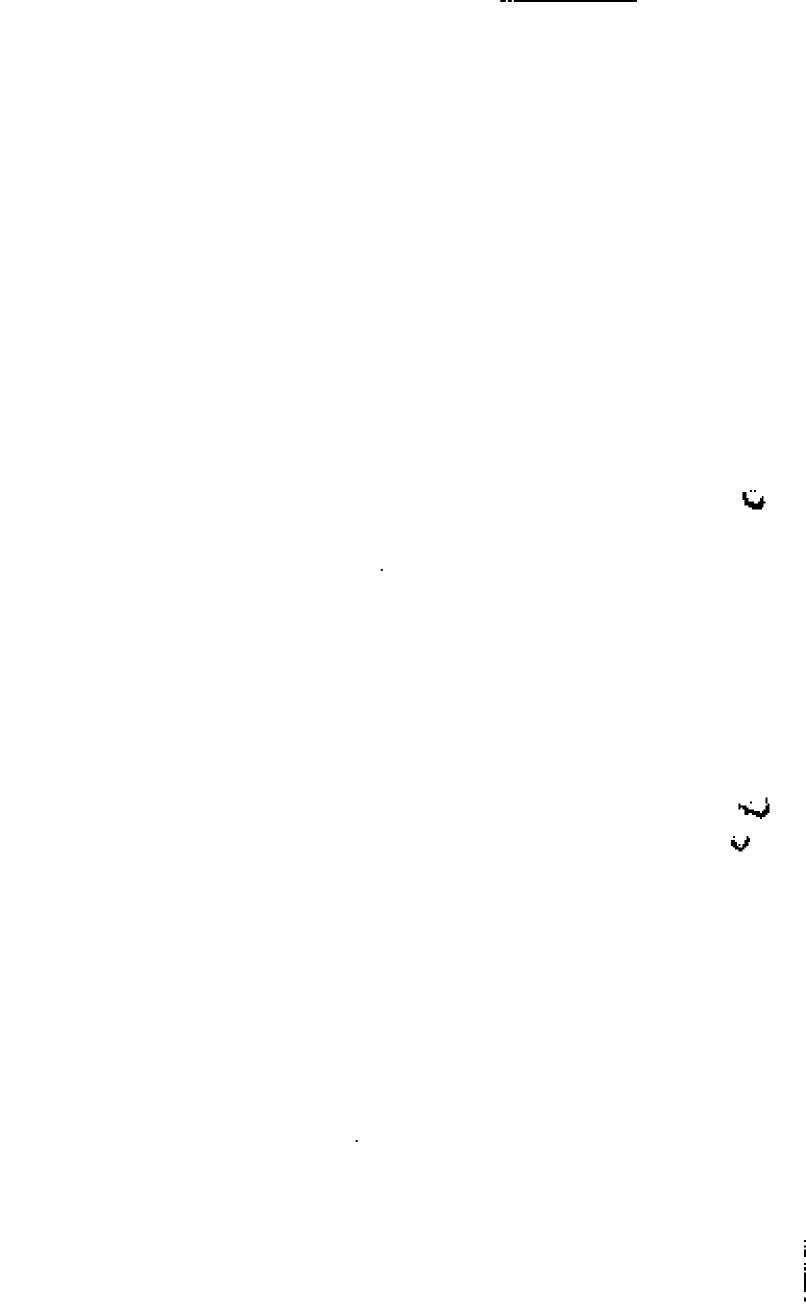
M/s. Mahasagan Travels i (d. Kalwa Chowk Javannee Torkios Road, Junegaan,

भरार महाराजार गुवेच्या सिनिदेडा भागमा चोक जनकी सोविक रोड

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पति

- ६ प्रयक्ति मुख्य ३ .युक्ता, केल्कीय दश्मु एवं जीवा कर एवं केल्द्रीय उद्यक्षित शुक्ता, यूक्ता, यूक्ता, होया असमहास्थार का कार्यक ५ होतु।
- र । आयुवन केन्द्रीय वसनु उसे शेष्ट, तस ५० केन्द्रीय क्याद् सुरुक, आदम्पार आयुवनास्यः, भारतगर को अवस्थक कार्यकरी हेतु ।
- क. जहांका अञ्जूषा केन्द्रीय परसु एवं ग्रीमा २० ६८ ते कीम उ. २० भू का, क्यांगद सहस्त, जुनागद - २० १,४५ अवश्याय कारोसादी होत्
- र्रश्रे मार्ड फ इस





्आयुक्त (अपीरल) का कार्यातक, वस्ट् एवं शेवा कर और केन्द्रीय त्रस्मादः शुक्कः:

G/O THE COMMISSIONER (APPEALS), GOY IL CENTRAL EXCISE



हिनीय तल, श्री एस टा भवन / 2 ॰ Floor, GSC Rhaven, ਵੈਚ ਕਰੇਵੀ ਵਿੱਧ ਚੌਤ, ਜ Rose Course Ping Pead, kl<u>-K######Relkov = 360 00</u>%

Yolo Hax No | 0281 + 2477652/2441142

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Date: 3.3.2016

H No V2/114/BVR/2018 19

HTT THE REPORTS TW

The lygo paghidal error at Para Biat Ordor-In-Appeal No.: RHV-EXQUS-500-APP-154-2019. nated 11 04 2009 for the Words and almases reading as 11, therefore, hold that the confirmation of demand of spread tar of Hs 2, 32,340,45y the lower adjudicating at the first is: сотаст lagal and proper igia**; be read <u>as</u> in,** cierciore, notathat the confirmation of domain. of service tax of Rs.29,91,350-by and lower sity miceting sulficing is corrose, toget and Divides."

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पंजीकत, आक्रा <u>क्यारा</u>

मंगर्स

M/s. Managagar Travels 'Ltd.' Kalwa Chawa, Jayshrae Talkies Road, ...uragadh

: এবর অভয়োগ্য রুখনর নিতিক্র

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कथारी टॉनीक राम

भूगार १

wift.

- प्रकास सुद्धम आध्यक्ष, वेल्ह्रीय तस्त् ५वं सव २५ ५वं केन्द्रीय नतमाद शृतक गृतकार धीयः ç अक्रायानाय को । आक्रमकी हैत्।
- भागुम्स, केस्ट्रीय तस्तु एवं शेवा अस् एवं तेबतीर १८५६६ शुरूर, धारास्यर । आयुक्तीरूप, भागनगर पर्वे आक्ष्यक कार्यकारी हेट् T
- राजनक आयुक्तः । वेक्दीय वस्तु एव सेवा दत्त एव केट्टीय उत्पाद गुल्क, जुलागद सङ्घतः न्द्रभाषा । की तुरा। आवनातक के मेरे ही हेत्।
- 기념 역동자 ¥.

