



বিজ্ঞপ্তি
NOTICE

১৯৯৯ সালের ১৯ জানুয়ারি তারিখের বিজ্ঞপ্তির প্রসারিত বিবরণ

বিজ্ঞপ্তি

১. বিজ্ঞপ্তির নং: ১৯৯৯/১৯৯৯/১৯৯৯
২. তারিখ: ১৯/০১/১৯৯৯
৩. বিষয়: ১৯৯৯/১৯৯৯/১৯৯৯

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১. বিজ্ঞপ্তির নং: ১৯৯৯/১৯৯৯/১৯৯৯
২. তারিখ: ১৯/০১/১৯৯৯

৩. বিজ্ঞপ্তির নং: ১৯৯৯/১৯৯৯/১৯৯৯
৪. তারিখ: ১৯/০১/১৯৯৯

৫. বিজ্ঞপ্তির নং: ১৯৯৯/১৯৯৯/১৯৯৯
৬. তারিখ: ১৯/০১/১৯৯৯

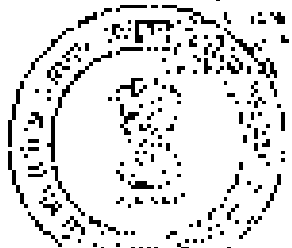
৭. বিজ্ঞপ্তির নং: ১৯৯৯/১৯৯৯/১৯৯৯
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১৪. তারিখ: ১৯/০১/১৯৯৯

১৫. বিজ্ঞপ্তির নং: ১৯৯৯/১৯৯৯/১৯৯৯
১৬. তারিখ: ১৯/০১/১৯৯৯



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The first part of the document discusses the general principles of the law of contract. It states that a contract is a legally binding agreement between two or more parties. The document then discusses the elements of a contract, which are offer, acceptance, and consideration. It also discusses the defenses to a contract, such as duress, fraud, and mistake.

The second part of the document discusses the law of tort. It states that a tort is a civil wrong that causes harm to another person. The document then discusses the elements of a tort, which are duty, breach, and causation. It also discusses the defenses to a tort, such as self-defense and necessity.

The third part of the document discusses the law of property. It states that property is a legal right that a person has in a thing. The document then discusses the elements of property, which are possession, control, and exclusion. It also discusses the defenses to property, such as adverse possession and easements.

The fourth part of the document discusses the law of trusts. It states that a trust is a legal arrangement in which one person holds property for another person. The document then discusses the elements of a trust, which are intention, certainty, and capacity. It also discusses the defenses to a trust, such as fraud and mistake.

The fifth part of the document discusses the law of wills. It states that a will is a legal document that expresses a person's wishes regarding the distribution of their property after their death. The document then discusses the elements of a will, which are intention, capacity, and knowledge. It also discusses the defenses to a will, such as fraud and mistake.

The sixth part of the document discusses the law of evidence. It states that evidence is any material that can be used to prove or disprove a fact. The document then discusses the elements of evidence, which are relevance, materiality, and admissibility. It also discusses the defenses to evidence, such as hearsay and privilege.

The seventh part of the document discusses the law of procedure. It states that procedure is the set of rules that govern the conduct of a lawsuit. The document then discusses the elements of procedure, which are jurisdiction, venue, and due diligence. It also discusses the defenses to procedure, such as statute of limitations and res judicata.

The eighth part of the document discusses the law of remedies. It states that a remedy is a legal action that is taken to enforce a right. The document then discusses the elements of a remedy, which are injury, causation, and damages. It also discusses the defenses to a remedy, such as contributory negligence and comparative fault.

The ninth part of the document discusses the law of restitution. It states that restitution is a legal action that is taken to recover property or money that has been wrongfully obtained. The document then discusses the elements of restitution, which are enrichment, unjust enrichment, and causation. It also discusses the defenses to restitution, such as bona fide purchaser and statute of limitations.

The tenth part of the document discusses the law of consumer protection. It states that consumer protection is the set of laws that are designed to protect consumers from unfair and deceptive practices. The document then discusses the elements of consumer protection, which are injury, causation, and damages. It also discusses the defenses to consumer protection, such as contributory negligence and comparative fault.

The eleventh part of the document discusses the law of labor law. It states that labor law is the set of laws that govern the relationship between employers and employees. The document then discusses the elements of labor law, which are employment, contract, and causation. It also discusses the defenses to labor law, such as contributory negligence and comparative fault.

The twelfth part of the document discusses the law of intellectual property. It states that intellectual property is a legal right that a person has in their creative works. The document then discusses the elements of intellectual property, which are originality, novelty, and causation. It also discusses the defenses to intellectual property, such as contributory negligence and comparative fault.

The thirteenth part of the document discusses the law of international law. It states that international law is the set of laws that govern the relationship between nations. The document then discusses the elements of international law, which are consent, causation, and damages. It also discusses the defenses to international law, such as contributory negligence and comparative fault.

The fourteenth part of the document discusses the law of human rights. It states that human rights are the set of laws that protect the fundamental rights of all people. The document then discusses the elements of human rights, which are injury, causation, and damages. It also discusses the defenses to human rights, such as contributory negligence and comparative fault.

The fifteenth part of the document discusses the law of environmental law. It states that environmental law is the set of laws that protect the environment from pollution and other harmful activities. The document then discusses the elements of environmental law, which are injury, causation, and damages. It also discusses the defenses to environmental law, such as contributory negligence and comparative fault.

The sixteenth part of the document discusses the law of taxation. It states that taxation is the set of laws that govern the collection of money from citizens. The document then discusses the elements of taxation, which are liability, causation, and damages. It also discusses the defenses to taxation, such as contributory negligence and comparative fault.

The seventeenth part of the document discusses the law of bankruptcy. It states that bankruptcy is a legal process that is used to deal with the financial problems of a person or a company. The document then discusses the elements of bankruptcy, which are insolvency, causation, and damages. It also discusses the defenses to bankruptcy, such as contributory negligence and comparative fault.

The eighteenth part of the document discusses the law of insurance. It states that insurance is a legal arrangement in which one person pays money to another person in exchange for protection against a risk. The document then discusses the elements of insurance, which are contract, causation, and damages. It also discusses the defenses to insurance, such as contributory negligence and comparative fault.

The nineteenth part of the document discusses the law of securities. It states that securities are financial instruments that are issued by a company. The document then discusses the elements of securities, which are contract, causation, and damages. It also discusses the defenses to securities, such as contributory negligence and comparative fault.

The twentieth part of the document discusses the law of antitrust. It states that antitrust is the set of laws that are designed to prevent monopolies and other anti-competitive practices. The document then discusses the elements of antitrust, which are injury, causation, and damages. It also discusses the defenses to antitrust, such as contributory negligence and comparative fault.

The twenty-first part of the document discusses the law of labor law. It states that labor law is the set of laws that govern the relationship between employers and employees. The document then discusses the elements of labor law, which are employment, contract, and causation. It also discusses the defenses to labor law, such as contributory negligence and comparative fault.

ORDER IN APPEAL

The below mentioned appeals have been filed by the Appellants (hereinafter referred to as 'Appellant No. 1 & Appellant No. 4') as detailed in the Table below against Order in Original No. BM-FUGHS-300-10-58-2017-18 dated 20.02.2018 (hereinafter referred to as 'the impugned order') passed by the Joint Commissioner, Central GST, Bhavnagar (hereinafter referred to as 'the lower adjudicating authority'):

Sr. No.	Appeal No.	Appellant No.	Name of the Appellant
1	V258/BVR/2018-19	Appellant No.1	M/s. Shantaram Enterprise Plot No. 2, Along Ship Breaking Yard, Along, District - Bhavnagar
2	V258/BVR/2018-19	Appellant No.2	Sri Jayant Nandlal Vatar (Part), Partner of M/s. Shantaram Enterprise, Plot No. 27, Along Ship Breaking Yard, Along, District - Bhavnagar
3	V258/BVR/2018-19	Appellant No.3	Sri Vinod Anandshikha Patel, Plot No. 102, Esan Mega City, Opp. Victoria Park, Bhavnagar - 382002
4	V282/BVR/2018-19	Appellant No.4	Sri Kishor Anandshikha Patel Plot Proximate of M/s. Shree Krishna Enterprise, 501, Shoppers Plaza, Parimal Chowk, Waghawas Road, Bhavnagar

2. The brief facts of these appeals are that Appellant No.1 was engaged to obtain goods by breaking ships, boats and other floating structures, which are carried to manufacture in terms of Note-9 of Section-XV of the First Schedule to the Central Excise Tariff Act, 1985 (hereinafter referred to as 'CETA') and was registered with the Central Excise Department and had been availing Central Excise under the provisions of Genral Credit Rules, 2004 (hereinafter referred to as the 'CCR'). Appellant No. 2 (Partner of Appellant No. 1) allegedly clandestinely cleared the excisable goods and evaded payment of Central Excise duty. Appellants No. 3 & 4 and Sri Bharat Singh were brokers through whom clandestinely goods were allegedly cleared by Appellant No. 1 & 2.

2.1 The officers of the Directorate General of Central Excise Intelligence (hereinafter referred to as 'DGCEI') gathered intelligence that some ship breaking units of Along/Waraya were engaged in large scale evasion of Central Excise duty by way of clandestine removal of plates to Rolling Mills a variety of goods, unrecording of goods etc. and that most of such illicit activities were being carried out by Ship Breakers with support of some brokers. These brokers were obtaining orders from different Rolling Mills and Furnace Units and many times were getting the material transported through some Transporters without Central Excise Invoices and without payment of Central Excise duty. These brokers were also procuring orders from Surface Units and Registered Dealers for supply of Central Invoices without any



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physical supply of goods. DCCCI conducted a vigilance search at the premises of brokers at Dhawanagar and recovered covers including documents. Another round of search operation conducted at various levels and the residence cum office premises of Shri Bharat Sheth and Appellant No. 3 & Appellant No. 4 and further investigation reveals that Appellant No. 1 had clandestinely cleared excisable goods involving Central Excise duty of Rs. 62,27,047/- and fraudulently passed on credit of Rs. ₹ 62,79,04/- without physical supply of the excisable goods.

2.7 The above investigation led to issuance of Show Cause Notice No. DCCCI/AZU/36/20/2013-14 dated 17.3.2013 concerning recovery of Central Excise duty of Rs. 62,27,047/- from Appellant no. 1 under proviso to Section 11A(1) of the Central Excise Act 1944 (hereinafter referred to as 'the Act') along with interest under Section 11AB/Section 11AA of the Act and for imposition of penalty under Section 11AC/Section 11AD(1)(a) of the Act read with Rule 25 of the Central Excise Rules, 2002 (hereinafter referred to as 'the Rules'), imposition of passbook penalty on Appellant No.2 and Sh. Bharat Sheth Broker under Rule 26(1) and Rule 26(2) of the Rules and imposition of penalty on Appellant No. 3 & Appellant No. 4 under Rule 28(1) of the Rules. The said S.C.N was adjudicated by the lower appellate authority vide impugned order confirming Central Excise duty of Rs. 62,27,047/- along with interest and imposed penalties on Appellant No.1 to Appellant No. 4 and upon Shri Bharat Sheth Broker as proposed in the S.C.N.

2.8 Being aggrieved with the impugned order Appellant No.1 to Appellant No. 4 preferred appeals, inter alia on the following grounds.

Appellant No. 1 & 2:-

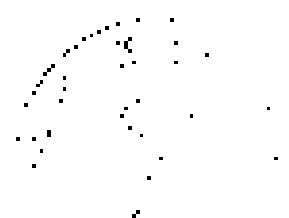
(i) The impugned order has been passed only on the basis of assumptions and presumptions without any direct corroborative evidences and the impugned order has been passed on the basis of third party evidences only as the private notes books seized from the premises of Shri Bharat Sheth, Broker, Appellant No. 3 and Appellant No. 4 and on the basis of various statements of transporters, Angadias recorded but no documents recovered from them. The inquiry has not been extended to the buyers premises to establish charge of depositing removal of excisable goods and the impugned order has been passed without considering the submissions of the appellants.

(ii) The appellants had requested to cross-examine the transporters, Angadias, Shri Bharat Sheth and Appellants No. 3 & 4, other Brokers, however, the lower adjudicating authority instead of granting cross-examination equated the S.C.N without following Section 9D of the Act. They cited as precedents in the case of Maharashtra Dyeing Mill reported as 2016 (317) E.T. 458 (M. - Ahmed), Alliance Alloys Pvt. Ltd. reported as 2018 (388) E.T. 718 (M. - Madras) and United Drugs Pvt. Ltd.

recorded as 2018 (312) ELI 67 (7&8) in support of their contention.

(ii) The charge of clandestine removals had been framed on the basis of entries found in private records seized from the premises of Shri Bharat Sethi, Broker and statements of transporters and rigadiss. These evidences are nothing but third-party evidences which are far away from the Central Excise records maintained by Appellant No. 1. The alleged clandestine removal of the excisable goods has been taken from the entries maintained by Shri Bharat Sethi, Broker; has not been verified the Duty Production Register. The above entry evidences cannot be relied upon unless and until the same are not cross examined by the adjudicating authority. No investigation has been conducted to the end of 'loaders & cutlers' to sustain the clandestine removal of the goods from the premises of Appellant No. 1. The charge of clandestine removal is required to be established by details of production, details of raw material used for production of such a goods, clandestine removal, No. of labour employed, electricity consumption, however, no such evidences have been placed on record to sustain the charge of clandestine removals of the excisable goods.

(iv) The charge of passing of fraudulent credit of Rs. 3,38,223/- was framed on the basis of bill entries found from the entries seized from Shri Bharat Sethi, Broker. It is submitted that after passing the goods trucks from the factory gate of Appellant No. 1, there was no control over the subsequent transportation of the goods. It is a fact that Appellant No. 1 has received sale proceeds from concerned buyers of the said goods through cheques or RTGS. Unless and until payment of the recipient of invoice without receipt of the excisable goods is not recorded, the charge of fraudulent passing of credit amount is not sustainable. Further, no statements of concerned drivers of the vehicles, if any, have been recorded to sustain that the excisable goods had not been physically received to the factory premises of the parties of whom credits were issued. No statements of recipient unit of so called fraudulently diverted excisable goods has been recorded to establish the charge of diversion of goods. The lower adjudicating authority failed to establish genuine differential value in respect of such transactions as per Central Excise Law. After issuing the loaded trucks from the factory gate of Appellant No. 1, there was no control over subsequent transportation of the goods. Appellant No. 1 had received sale proceeds from the concerned buyers of the said goods either through cheques or through R.GS and therefore, charge of fraudulent passing of credit amount is not sustainable and imposition of penalty of Rs. 3,32,792/- upon Appellant No. 2 under Rule 28(2) of the Rules is not justified. They relied on Order in Original No. Si. - EXCI.3 010-004-063-13-1 dated 28.2.2019 issued by the Commissioner, Central Excise, Vadod.



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(v) The charge of undervaluation (page 27) was framed on the basis of investigation conducted with M/s. Steel Tubes and M/s. Maor & Minor Steels Pvt. Ltd. and on the basis of statements of concerned persons of the said firms but the rates of such iron & steel products published by them are the best evidences to sustain the charge of undervaluation. Appellant No. 1 had declared the genuine transaction value in each and every consignment under Section 4 of the Act (see with Exins framed thereunder). The lower adjudicating authority failed to establish that Appellant No. 1 has received sale proceeds more than declared in each and every transaction. No investigation has been extended to the end of enquiry to ascertain that price declared in every consignment, was less than the rates declared in the invoices. Appellant No. 2 in his statements dated 5.7.2010 and dated 26.3.2013 stated that the price of the excisable goods is depending upon the market condition, demand and supply condition and on the basis of quality of the materials. Therefore, the method adopted and relied upon by the lower adjudicating authority to sustain the allegation of undervaluation is not proper and legal and has wrongly and without authority of law has confirmed the charges framed in the SCN on a third parties evidences, without appreciating the submissions of Appellant No. 1. Therefore, Appellant No. 1 is not liable to pay Central Excise duty of Rs. 52,27,277.

(vi) Since the demand confirmed to be justifiable, Appellant No. 1 is not able to deny liability of Rs. 52,27,277/- imposed under section 11A(1)(a) of the Act. The lower adjudicating authority has failed to mention the facts and circumstances had been suppressed by Appellant No. 1.

(vii) The SCN issued on 27.5.2013 from the date of first statement dated 5.7.2010 of Appellant No. 2 (Father of Appellant No. 1) by invoking extended period for demanding central excise duty after three years from the investigation conducted by DDOE is time barred and SCN was required to be issued within one year from the date of disclosure of the sales, receipts and other facts which were submitted vide appellant's letter dated 14.10.2010. Appellant No. 1 has filed amended returns from time to time. The document audited the records maintained by Appellant No. 1, but no such objection had been raised in past. Thus, the extended period is not avokable.

Appellant No. 3 & 4:

(i) The impugned order has not dealt with their press made in order reply and the judgments referred to and relied upon by them have been ignored by the lower adjudicating authority and therefore, the impugned order is a non-speaking and non-reasoned order. Not only that, no findings have been recorded on the arguments raised before the lower adjudicating authority and he has summarily and mechanically dealt with the plea of the appellants, that the findings are needless and self-evident in nature; that the lower adjudicating authority has shown judicial independence in not acting by the

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various judicial pronouncements relied upon by the respondents in support of their submissions; the respondents adopt and reiterate the various pleas made by them in reply to SCN and written submission filed before the adjudicating authority.

(ii) Regarding findings recorded at Para 3.10.1 & Para 3.10.2 of the impugned order, the appellants submitted that the entries made in the diary recovered from the residence of the appellants are exclusively written by the appellants after inquiry with the concerned ship breaker, i.e., regarding findings recorded at Para 3.10.3 of the impugned order, the appellants submitted that the department neither provided any list nor raise in SCN in which they have listed disclosed large number of encoded entries and names appearing in the packet of airfreightbooks seized from the brokers; that there is no evidence produced by the department of alleged illicit transaction, that the burden of proof is laying on the department; that regarding findings recorded at Para 3.10.4 & 3.10.5 of the impugned order, the appellants submitted that the allegation that the ship breaker has cleared the excisable goods clandestinely through the appellants is not correct as the appellants have not admitted to this fact nor any documentary evidence been tendered suggesting that the appellants were involved in clandestine removal of any such goods involving Central Excise duty of Rs. 64,21,90/- as mentioned in Annexure (Shamsan)-VK-1 to the SCN; that there has to be an evidence regarding sale of so called illicitly cleared goods through the appellants to some persons; that the appellants have neither purchased, nor brokered the excisable goods clandestinely cleared from the premises of the ship breaker and also the authorized signatory of the ship breaker has never stated that they have sold the goods clandestinely; that the deposition made by different person in their statements are not relevant; that none of the transporters have confessed that the goods clandestinely cleared by the appellants had been transported by them or none of the purchasers have confessed that the said goods were purchased by them or none of the witnesses confessed that amount has been paid to the appellants.

(iii) The appellants are not covered under Rule 28(1) of the Rules as the appellants have not dealt with the excisable goods in any manner that the *vide qua* law for a penalty under this rule is that the person has acquired possession of any excisable goods with the knowledge or belief that the goods are liable to confiscation under the Act or Rules or he has been in any way concerned in selling or purchasing or any other manner dealt with the excisable goods; that the appellants being no persons in the case of *Qadre, Boyce & Mtg. Co.* reported as 2002 (145) ELT 181 (1) and *Ran Nath Singh* reported as 2002 (151) ELT 451 (Tri. Cal.)

(iv) Without prejudice to the above, the appellants submitted that the penalty imposed on the partner of the firm is Rs. 3,20,000/- for the alleged duty evasion of Rs. 52,27,047/- means 12% of the duty evaded and penalty imposed on each of the

appellants is Rs. 84,215/- for a notified duty evasion of Rs. 14,015/- means 100% of the alleged duty evaded; that the aforesaid entries are clear case of pre-determined and prejudiced attitude of quasi-judicial authority.

4. Opportunities of personal hearing were granted to Appellant No. 1 & Appellant No. 2 on 13.3.2019, 27.3.2019 and 29.3.2019, however, these two appellants did not appear for personal hearing on any of the given dates. Hence, I proceed in discharge their appeals on the basis of available records and grounds of appeal filed by them in Appeal Memoranda.

5. Personal hearing was attended by Shri Madhav N. Vaidodiyaa, Chartered Accountant on behalf of Appellant No. 3 & Appellant No. 4 and reiterated the grounds of appeals in both appeals and also submitted written submissions that he did not want to add anything more.

6. Shri Madhav N. Vaidodiyaa, Chartered Accountant on behalf of Appellant No. 3 & 4 in PH submissions stated that the department is not sure whether Appellant No. 3 or Appellant No. 4 was involved in so called fraudulent transactions or both were involved; that ideally such documents or T-ave should have been sorted out or at least for the sake of justice the adjudicating authority should have commented on & discussed those matters which has not been done in the impugned order; that both these appellants have clearly mentioned and revealed their business activity and they do not undertake business jointly; that neither the SCN nor the impugned order contained this fact and this fact is to be set out for imposition of penalty under Rule 28 of the Rules; that in absence of such findings, at least goods involving duty of Rs. 84,215/- were removed clandestinely, both these appellants cannot be penalized; that the investigation has not considered the detailed explanation given by the appellants with regard to entries in the diaries, that many entries were ascertained away of the goods lying at various sites of ship breaking yard, that the lower adjudicating authority was considered merely tallying some date in diaries with those in storage device as corroborative; that mere such matching some entries in diaries seized from the same person can be considered as corroborative; that the lower adjudicating authority has failed to appreciate the submissions of the appellants without any reason recorded in the impugned order with regard to matching of entries in ship breaker's records; that the entries made in page lying in file marked as A11, Entry No. A15, A16, A17 & A18 and print outs obtained by the Directorate of Revenue Services from pen drives recovered from the residence of the appellants & nothing but details of des. locally known as Sausa and some of the taxable goods may have been declared by Appellant No. 1 under proper invoices and entries made by Appellant No. 3 & 4 or Sundays & Hollays for practice of subsection, 1(a) of Appellant No. 3 & 4 are not liable for penalty under Rule 28(i) of the Rules since they were not involved in possession of

the evidence on record involved clandestinely that the judgments relied upon by the lower adjudicating authority is not relevant because of facts of this case.

6. I find that Sri Bharat Sheth, Broker has not filed appeal against the impugned order. Appellant No. 2 to Appellant No. 4 have filed appeals beyond period of 60 days but within further period of 30 days with request to condone the delay. Since these appeals have been filed within further period of 30 days as prescribed under the Act condone delay in filing these appeals and proceed to decide these appeals also on merits.

Findings:-

7. I find that Appellant No. 1 has deposited 4% of demand confirmed vide Challan dated 12/4/2018 as stated by them in their Appeals Memorandum and Appellant No. 2 to Appellant No. 4 have deposited 4% of penalty imposed on each of them respectively as submitted by them in their Appeal Memoranda and there is no contrary report received from the Enforcement Commissioner. I find that condonation in Section 35(4) of the Act has been made by the appellants.

8. I have carefully gone through the facts of the case, the impugned order and written as well as oral submissions made by the Appellants. The issue to be decided in the present appeals is whether the impugned order in the facts and circumstances of this case confirming demand and imposing penalty on the appellants is correct or erroneous.

9. I find that the officers of EXGFI Ahmedabad conducted coordinated searches at the places of brokers and transporters from where various incriminating documents like discs, CDs, loose papers, computer printouts, etc. and form receipts, booking / trip registers etc. were recovered. Further, searches were also conducted at the premises of ship breaking units including T-15.

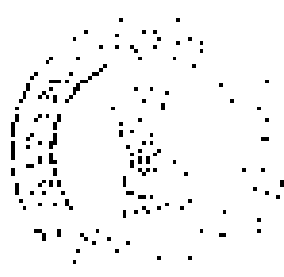
9.1 I has been submitted that the adjudicating authority while passing the impugned order has completely ignored the submissions made by the appellants, however I find that the adjudicating authority has stated detailed defense submissions of the appellants at various sub-para(s) of the impugned order and also given his findings.

9.2 It is on record that before rendering the statement of Appellant No.2 (Partner of Appellant No.1), all evidences in form of documents recovered from the premises of Appellant No. 3 & 4, Sri Bharat Sheth Broker and transporters during investigation, were placed before him that he had seen Panchnamas drawn at the premises of Appellants No. 3 & 4, Sri Bharat Sheth Broker and at the premises of various transporters and the statements given by Appellant No. 3 & 4, Sri Bharat Sheth Broker, Sri Manish Patel, Accountant of Sri Bharat Sheth Broker, Shri Shankar Sheth, Son



of Sri Bharat Sheth and various transactions that he had been given full opportunity to go through the same before giving his findings about the truthfulness and correctness thereof. Thus, Appellant No 2 & Partner of Appellant No. 1 was given sufficient opportunity to examine documentary evidences duly corroborated by oral evidences collected from the premises of Appellant No. 3 & 4, Sri Bharat Sheth Broker and transporters and also shown annexures prepared on the basis of investigation conducted in respect of records seized from Appellant No. 1, 3, 4, Sri Bharat Sheth, Broker and transporters showing the details of the transactions carried out through Appellant No. 3 & 4 and Sri Bharat Sheth, Broker by Appellant No.1. I find that from the documentary evidences viz. seized diary of Appellant No. 3 & 4 and Sri Bharat Sheth Broker and statements of the witnesses, it is proved that Appellant No.1 has removed the goods from premises of Appellant No. 3 & 4 and Sri Bharat Sheth Broker clandestinely and also fraudulently passed on Central credit by issuing Centre Excise invoices without actual supply of excisable goods. These transactions also tallied with the records of Appellant No. 3 & Appellant No. 4 and Sri Bharat Sheth Broker, which are corroborated with the issue of invoices issued by Appellant No. 1 and transporters who have also admitted transfers of cash amount as well as excisable goods. These are substantial evidences. In view of documentary and oral evidences on records resumed from the firm and persons involved in transaction with Appellant No.1. I find that the investigation has corroborated various evidences and established evasion of Central Excise duty and fraudulent passing of Central Credit by Appellant No.1. Therefore, it is proved beyond doubt that Appellant No.1 had evaded duty of Central Excise of Rs. 34,85,007/- as detailed in Annexure (Shantaman) B6-2.1, Annexure (Shantaman) B8 - 2.3, Annexure (Shantaman) TR - 4.1 and Annexure (Shantaman) V4-4 and also fraudulently passed on central credit of Rs. 8,83,782/- without physical supply of goods. The records also show that Appellant No. 3 & 4, whose statements were seen by Appellant No. 2 before giving his own statements, never filed any objection of statements at any point of time. Therefore, all these evidences substantiate the charges against the appellants and are valid, admissible and legal evidences in the eyes of law.

5.2 I find that the investigation undertaken by DCCFI proved the authenticity of records seized from various transporters, Appellant No. 1 & Appellant No. 4 and Sri Bharat Sheth Broker, duly corroborated the same with records seized from other premises. Regarding demands of duty based on booking register of the transporters, it has been contended by the appellants that department has not adduced evidence with regard to quantity of goods and nature of the goods, despite the fact that out of 257 entries found in the booking register of the transporters, except for 82 entries, Appellant No. 1 had issued invoices. Thus, authenticity of the booking register is beyond doubt. During investigation, statements of Appellant No. 2, who is Partner of



Appellant No. 2 were recorded in which he failed to produce copy of central excise invoices in respect of clearances mentioned therein and admitted to have cleared goods without issue of invoices. I find that the registers maintained by the GMB at the gate of ship breaking yard provides corroborative evidence to establish that the truck number mentioned in the booking register of the transporters, actually entered the premises of ship breaking yard on the given date and time. The appellants have not challenged the fact that only after finalization of deal, the trucks are engaged, in order to save money pertaining to cancellation or booking of truck. Therefore, there is no doubt that both the registers, viz. booking registers of the transporters as well as the registers maintained by GMB are authentic and genuine regarding covers of such goods. It is seen that the booking register does not show names of the buyers. It shows only destination for which the trucks were hired. It is settled law that in cases of clandestine removal, department is not required to prove the case with meticulous precision as held by the Apex Court in the case of *D. Bhoomi* - 1990 (13) ELT 1548 (SC), where it was held that

*“If the other cardinal principle bearing an important bearing on the incidence of burden of proof is that sufficiency and weight of the evidence is to be considered to use the words of Lord Macnaghten in *Bishop v. Archer* (1741) 1 Cowp. 65 at p. 95 ‘According to the Proof which it was in the power of one side to prove and in the power of the other to have contradicted’ Since it is exceedingly difficult, if not absolutely impossible for the prosecution to prove facts which are especially within the knowledge of the accused, it is not obliged to prove them as part of its primary burden.”*

(Emphasis supplied)

8.4 I find that the department has produced enough evidences to establish that Appellant No. 1 was engaged in clandestine removals of the goods and therefore the case law cited by them and of no avail to them, as the facts of the present case clearly show otherwise and Appellant No. 1 was engaged in evasion of duty by way of clandestine removals of the excisable goods without payment of Central Excise duty and without issue of invoices.

8.5 Regarding demand of duty on the basis of diaries recovered from brokers i.e. Appellant No. 3 & 4, it has been contended by the appellants that the demand made on the basis of third party documents is not sustainable. However, I find that in the diaries maintained by the brokers i.e. as well as illicit transactions of the appellants were recorded. It is found that in case of many entries in the diary, invoices have actually been issued by Appellant No. 1. Thus, the authenticity of the diaries and other records recovered from the brokers is established. Further, the brokers have admitted to have received the goods from appellant without Central Excise invoices and sale the goods without Central Excise invoices. Thus, the case is cases not only on that

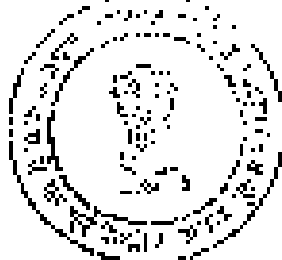


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early documents but duly corroborated by other evidences. Appellant No. 2 and Partner of Appellant No. 1 has not furnished any satisfactory explanation in respect of details available in the seized diaries including diaries of Appellant No. 1 from where goods were loaded and could not produce corresponding central excise invoices in this regard. The statements have never been refuted by Appellant No. 2 and hence, have sufficient evidentiary value. The combined effect of all such evidences is that the evasion has indeed taken place and Appellant No. 1 to Appellant No. 4 and Shri Bharat Sheth, Broker have indulged themselves in such Central Excise duty evasion. Hence in this case third party evidence based on confessional statements are admissible. It is also revealed that transactions were recorded in ordinary and coded manner, and the case was made out after scrutinizing and decoding the same. Even though Shri Vinod Amarsinhji Patil and Shri Kishor Amarsinhji Patil did not cooperate during investigation, the transactions recorded in diaries and storage devices seized from Shri Vinod Amarsinhji Patil and Shri Kishor Amarsinhji Patil were further corroborated with relevant records. These are vital and crucial evidences as per the Indian Evidence Act, 1972 and are sufficient to prove evasion of duty by Appellant No. 1 to Appellant No. 4.

9.8 Regarding allegation of undervaluation, it has been contended that the rates quoted by M/s. Major and Minor as well as other godownkeepers are not actual rates prevailing during that period. I find that since breakers and brokers subscribed to publications issued by IIT and other research agencies in order to ascertain prevailing market prices as to enable them to purchase the goods. Inquiry conducted by DGOPI with various marketing research agencies revealed that day to day price of 12mm size of plate is almost equivalent to average price of all size of rolling plate within the range of 8 mm to 25 mm. The price accepted by DGOPI is related upon by most of the scrap breaking units of Alamy and the goods emerging out of breaking up of scrap are sold at those prices. I find that in order to be just and fair, the Investigator has allowed variation upto 2% in the price published by M/s. Major and Minor in cases, whom appellants have notified in clandestine documents as well as undervaluation of the goods produced by them. We are not able to establish any correlation of goods sold and payments received in case of through agents. In my view, it is sufficiently proved from the entries in the diaries recovered from brokers that cash transactions took place between various rolling mill furnace units and Appellant No. 1 through brokers (Appellant No. 1 & 4 and Shri Bharat Sheth). The elude of the IIT. The receipt of transaction value and replacement of the same by the price prevailing at contract in view of Valuation Rules made with Section 4 of the Central Excise Act, 1944.

10. The following case laws are relevant to decide the correctness of the impugned order which are discussed as under:-



(a) The statements of the assessee, if uncontradicted, are prima facie legal and valid in the eyes of law. And the same can be considered as corroborative evidence and no further evidence is required. The above has been held in the cases of (i) Karish J Sukhwani [1958 (55) F.T.259 (30)] (ii) Rakesh Kumar Gang [2015 (331) ELT 321 (C.Delhi)]

(b) The admission or confession is a substantial piece of evidence, if on balance goes against the maker of it as has been held in the cases of (i) Alex Industries [2008 (253) 273 I.T.(T), Mumbai] (ii) M/s. Divine Solutions [2006 (202) ELT (T), Chennai] (iii) M/s. Kanti Fogg Works [2004 (160) F.T.373 (T), Delhi]

(c) Statement of director and authorized persons of assessee admitting clearance of goods without payment of Central excise duty and without issuing Central Excise invoices and duty and specific and cover received from him is admissible as admissible as held in the case of S Tech Abrasives Ltd. reported as 2017 (146) ELT 658 (M.,Delhi)

14. On careful consideration of the facts and circumstances as outlined above, I find that the statement of Director is the basis for the decision. The statement is unambiguous and is specific. The Director clearly admitted that the assessment records recovered by his officers contained details of procurement of raw materials as well as clearance of finished goods with and without payment of duty. This fact is further strengthened by the admission that many entries in the private notebooks are covered by the invoices issued by the assessee on which duty stands paid. The Director has clearly admitted the truth of the entries as well as clandestine clearance of goods covered by the entries in the private notebooks which are not covered by the invoices. Such statement is admissible as stipulation as has been held by the Apex Court in the case of Systems & Components Pvt. Ltd. (supra). The admission of clandestine nature is required to be covered by sufficient positive evidence. However, the facts provided in each individual case are required to be examined and examined independently. The dominant in this case has relied up on the confidential statement of his Director which is also supported by the material entries in the private records. There is no admission that the statement has been taken under duress. The assessee's plan does not appear to have asked for cross examination during the process of acquisition.

15. In view of the foregoing, I find that the Commissioner (Appeals) was erred in relying the case that there is not enough evidence of

(Signature)

clandestine removal of goods. In the private statement of Shri Jangay Kugilan, who is said to be the author of the private records recovered has not been recorded. It is also admitted by Shri Jeyaram, Director about the truth of the contents of the 17560 paraphs. Consequently I find no reason to disbelieve his evidence.

16. The evidence of clandestine clearance has been brought on record only as a result of investigation undertaken by the department. The evidence described by the department are not statutory documents and would have gone unrecorded but for the investigation. Therefore this is a clear case of suppression of facts from the department and certainly the intention of Section 10A is fulfilled in this case and hence the demand cannot be held to be time-barred.

(Emphasis supplied)

(d) The penalty on a status of company is imposed, when he was actively involved in the evasion of Central excise duty has been held in the case of D.S. Shrivastava reported as 2011 (271) ELT 15 (2L).

(e) If a settled legal position that once a claim of clandestine removal of excisable goods is established as has been done in the instant current case, it is not necessary to prove the same with mathematical precision as held by the Honble Supreme Court in the cases of (i) Shri Gurnam Mal reported as 1983 (13) ELT 1348 (30) and (ii) Aaloo textiles (inc) v. ITO reported as 2009 (205) ELT 587 (30).

10.1 I also rely on the decision in the case of Mysore Steel & Alloys Ltd. reported as 2017 (255) ELT 451 (T-De.) wherein it has been held that notebooks (Series) seized from the possession of appellant's employee at the time of search showing entries for accounted as well as unaccounted goods which have been explained in detail and disclosed by GM of the factory is a self-incriminating passed in lawfully. The statement of employee concerning detailed knowledge to be considered as reliable. I also rely on the decision in the case of Ramcharan Daxins Pvt. Ltd. reported as 2014 (102) ELT 461 (30) wherein similar view has been adopted by the Honble Apex Court.

10.2 I am of the view that certain facts need not be proved as has been held by CESTAT in the cases of Axis Industries reported as 2002 (230) ELT 90-1 (T-Mumbai); M/s Living Solutions reported as 2008 (113) ELT 1305 (T-ICentral) that Confessions statements would not be valid and there is no need to search for evidence. Honble CESTAT in the case of M/s Karur Engg. Works reported as 2004 (165) ELT 314 (Tri-Del.) has also held that Admission/Confession is a substantial piece of evidence, which can stand against the accused. Therefore Appellant's reliance on various case laws relating to corroborative evidences and self-incriminating

standarding criteria cannot be made solely on the light of the positive evidences available in the case as discussed in the findings of the impugned order.

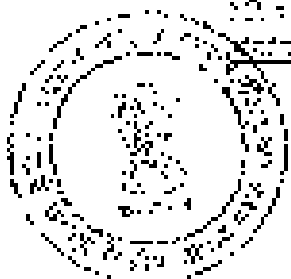
10.3. Further GESTAT in the case of M/s N R Sponges P Ltd reported as 2015 (325) CTR 453 (Trib) has held that when preponderance of probability was against the Appellant, pleading of no statements received from buyers, no excess electricity consumption found, no raw material purchase found unaccounted and no input-output ratio recorded by works of no use. The relevant portion of the decision is reproduced below -

10.3. Recovery of the same stocks was proved when ledger from the premises of the Appellant in the course of search proved the entries therein as representative of the clandestinely removed goods which were well within the knowledge of the Appellant. After involvement of Appellant in this regard came to record since those materials were in the custody of the Appellant. It is admitted also that the materials having title in the warehouse thereof were only possessed by him. His process ownership record and its unreasonableness to the contents therein. Entries in such incriminating materials demonstrated clandestine clearance of 522.130 MT of Sponge Iron and 267.250 ton of such goods respectively was established by Appellant. Just also prove clandestine removal of 61.610 MT of Sponge Iron by the Appellant. Such materials were further moved from the records seized from the transporters viz. Mahanandi Road Carriers and viz. Chiraj Maslines. The materials recovered from transporters brought out the evidence of clandestine removal of 61.610 MT of Sponge Iron and 55.955 MT of such goods respectively. These clearances were not substantiated by Taxation returns. After certain entries in the period handwritten ledger matched with the Central Excise invoices and other entries did not match, the unexplained entries, however frequency of clandestine removals not supported by invoices. Accordingly, such clearances became subject-matter of allegation in respect of removal of 61.610 MT of Sponge Iron without payment of Excise duty. Similarly, the facts shown which established that proved removal of excisable goods without payment of duty to the extent of assessed quantity of goods.

10.3. Excise department maintains that said supervisory duty responsibilities should be assigned aside because they were the persons who, whose knowledge goods were manufactured and cleared. Thus, evidence was admissible and credible for the reason that they hadly described manufacturing of excisable goods.

10.3. Added to the above, the dispute concerning clandestine removal of the goods not supported by Excise invoices. That resulted in loss of revenues, the Appellant admitted to retain support of the duty evaded without controlling the Revenue implication of the entries in period handwritten ledger and bills recovered from possession of Appellant during search. Entry pleading of the Appellant therefore, failed to sustain. Even visa vide of the Appellant came to record. Clandestine removal was well within the knowledge of the self-supplying, accountants, Director, transporters and excise-duty agent, each of their evidence corroborated all of them and established unaccounted goods cleared without payment of duty. The main duty minister of Customs Agency brought the Appellant company in the trail of allegation. All of them established culpability and or evasion. Said Agency by its evidence attracted all the persons involved in the event of clandestine clearances without their detection.

10.4. Preponderance of probability was against the Appellant. Pleading of no statements received from buyers, no excess electricity consumption found, no material purchase found unaccounted and no input-output ratio recorded



by reason of its use to it. It was discharged its duty of proof by bringing out the suspicion in the show cause notice submitted. But the Appellate authority failed to discharge its duty of proof if it did not come out with clear results.

(i) 5. It is not only one evidence but several other evidence corroborate, culled out by the Appellant and proved as valid facts. Therefore Appellate fails on all counts. Its reversal by engaging was appropriate and its finding was established.

(Emphasis supplied)

10.4. I further find that the Bench (C.A. in the case of *W. Hameed Sultan & Co.* reported as 2015(338) ELT 320 (T. D.) has held as under:

“(3) Voluntary confessional statement which is recorded after two years without any basis for or hope to stand. No new facts have come on record to deny restriction so far as it was used consequent upon confession and case set aside. Further confessional statement recorded by Shri Prakash Kumar was also recorded by Shri Rajender Kumar without signature. Confessions and recorded records were only referring to purchase and this tubes are not to find purchase of tobacco is clearly afterthought as pointing out to the fact that seized records are having reference to the purchase of tobacco from as those facts were not proved and were not challenged and actually activities. Area duties of excise tobacco were paid in two instalment (one instalment being after a gap of four months). One evasion is necessary and documents are maintained manifesting fraudulent intention to defraud, there is no force in recorded (Member judicial) contention that there were no investigations relating to procurement of raw materials and manufacturing of large quantity of final goods and transportation of goods. I feel since an evasion is clearly admitted and these activities are undertaken in the disguise of duty, an evader shall have proof of these activities. Once fraudulent intent to evade is manifested and later confessed, proving such evasion by other evidence which are not recorded, will be going a head in the evader. As per Supreme Court's judgment in *S. Ramkrishna* (1985 (13) ELT 1546 (S.C.) case. Department is not required to prove its case with meticulous precision but what is required is the substantiation of such a degree of probability that a prudent man may on its basis believe in the existence of facts in the case.”

(Emphasis supplied)

10.5. I find that no statements have been recorded by any person and facts recorded in Panchnamas and contents of seized items have been accepted by Appellant No. 2 to Appellant No. 4 and Shri Bharat Singh, Bada in their statements. It is not a case that a single statement has been recorded and relied upon by various witnesses of Appellant No. 2 to Appellant No. 4. Shri Bharat Singh, Bada, Shri M. S. Singh, Petal, Accountant of Shri Bharat Singh and Shri Shyam Singh, Son of Shri Bharat Singh establishing evasive removal of final products by Appellant No. 1 in the circumstances. I am of the considered view that the statements recorded at different time and of different persons are not recorded under duress. Direct facts of the statements have been unnecessarily corroborated by the facts and contents of Panchnamas recorded at the time of search. Therefore, I am of the well-considered view that denial of case even after by appointing authority does not violate principles of natural justice in the given facts of this case. My views are supported by



the Hon'ble Bombay High Court's judgment in the case of *M/s. Farid Ramdas Sanghi* reported as 2017 (34) E.L.T. 113 (2017) wherein it has been held that where a witness was themselves admitted the guilt and statements have not been retracted, there is no question of cross-examination and denial of same does not give rise to any substantial question of law. Relevant portion of the judgment is reproduced below -

15. The Tribunal refused following reason.

15.1. As regards the denial of cross-examination of Shri. Harve and Shri. Anilak Kumar Yadav and whether the said denial has caused any prejudice to the Appellants, it is seen that the records that the entries made in the private records were corroborated by Shri. Ravindra Shivdev Sanghi, Director of the Appellants firm and Shri. Shantil Ramdas Sanghi, Proprietor of M/s. Anvika Scrap Merchant through whom the clandestinely removed goods, were sold. Wherein they had admitted that the entries recorded are true and correct and pertain to the unauthorised purchase of raw materials without accounting and sale of the finished goods in cash without payment of duty. Further from the records it is seen that about sixteen buyers referred to in para 11.13 of the impugned order, who purchased the finished goods from the Appellants without payment of duty have also confirmed that they had received these goods without the cover or order or any documentation and without payment of duty. Similarly, few scrap suppliers, M/s. Yousuf Ahmed Shaikh and M/s. Susikhi Invertiso Cutak have also admitted that they have supplied the MS scrap which is raw material for the manufacture of these goods without the cover of documents and they have received consideration for sale of such scrap in cash. Considering these evidences available in record, we hold that the denial of cross-examination of the members of the private records may not cause any prejudice to the Appellants. In fact some of the statements recorded have been retracted or disputed. In such a scenario, when the fact is not disputed, cross-examination of the party is not necessary. The principle laid down in the case of *Kanungo Company - 1952 (2) E.L.T. 1425 (S.C.)* and the Hon'ble High Court of Andhra Pradesh in the case of *Shrihar Stock Pvt. Ltd. (2007)* have held that there is no absolute right for cross-examination and, if sufficient corroborative evidence exist, cross-examination of the deponent of the statement is not necessary. In view of the above we hold that the denial of cross-examination of Shri. Harve and Shri. Anilak Kumar Yadav who maintained the private records has not caused any prejudice to the Appellants.

Even the above conclusions, on the basis of the view that this was not a case which required cross-examination. The Directors themselves admitted the guilt. So, almost all allegations stood proved. As said above, the statements recorded were not retracted or disputed. It would amount to the Appellants' refusal that he can succeed in showing that these aspects should be considered for deciding following question which arising in fact is substantial question of law.

"Whether denial of cross-examination of witnesses caused any prejudice to the Appellants?"

We are not inclined to accept this contention of the Revenue department. There was no question of cross-examination, and therefore denial of the same could not give rise to any substantial question of law. We perused the judgment of the Tribunal and find the same is quite proper. It is not necessary to interfere in it.

(Emphasis supplied)

10.9. In view of above I find that Appellant No. 1 has evaded payment of Central Excise duty by way of clandestine removal of goods as well as by undervaluation of the goods. Hence I hold that the order of adjudicating authority is correct, legal and proper.

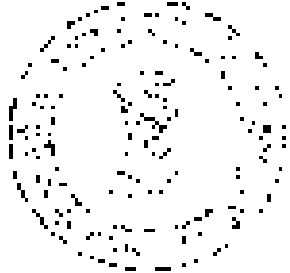
11. In this case Appellant No. 1 has intentionally accepted undervalued returns to evade payment of central excise duty. The excessive and gross misdeeds of Appellant No. 1 is clearly established. Therefore I hold that the removal of excisable goods in this case was of clandestine nature, illicit removal with intent to evade payment of central duty and hence Appellant No. 1 is liable for centrally assessed duty under rule 25 of the Rules read with Section 11A of the Act. In view of above, I hold that Appellant No. 1 is liable to pay Central Excise duty of Rs. 89,17,947/- under Section 11A of the Act. In a nature consequence that the central duty is required to be paid along with interest at applicable rate under Section 11AA of the Act.

11.1. Appellant No. 2 has submitted some other evidences involving 2 or 3 alleged clandestine clearance of goods are available. No penalty on Appellant No. 2 is imposed under Rule 26(1) of the Rules. I do not find any force in the argument of Appellant No. 2 since in the present case, there are cogent evidences that Appellant No. 2 had played an important role in evasion of central excise duty of Rs. 52,27,017/- and fraudulent passing on central credit of Rs. 6,00,799/- without physical custody of goods. It is seen that centrally under a rule is imposed on the person who has dealt with such excisable goods, which he knew that he is liable to confiscation and therefore, the impugned order imposing penalty of Rs. 6,20,000/- under Rule 26(1) of the Rules and penalty of Rs. 8,75,789/- under Rule 26(2) of the Rules are legal and proper. My view is also supported by the order of CESTAT in the case of *Techno Trade Pvt. Ltd.* reported as [2013 (254) ITR 188 (1) (Trib. - Ahmed.)] wherein it has been held that-

"The above cases hence make it clear that the goods were offending in nature and therefore liable to confiscation and adjudicating authority has recorded a finding that goods are offending in nature. There is only a technical omission in the sense that he has not specifically mentioned that these goods are liable to confiscation. In view of the specific allegation in the above cases which indicates the nature of offence as far as goods are concerned and the consequences of such offence, the findings recorded by the original adjudicating authority is sufficient to show that the goods were liable to confiscation and therefore imposition of penalty is justified."

(Emphasis supplied)

11.2. Sri Vinod Kamalshankar Patel, s/o. Sri Kesor Anandshankar Patel, brokers (Appellant No. 3 & 4) have submitted that they have not dealt with the goods in the manner prescribed under Rule 28 of the Central Excise Rules, 2002 and therefore they are not liable to penalty. I find that the entry maintained by Sri Vinod Anandshankar Patel in various language contained details of lot as well as their clearances by



Appellant No. 3. When asked about the entries in the diaries, he gave evasive replies like the accounts were imaginary, he was preparing accounts on Sundays, etc. He never co-operated with the investigating officer. However DGCPI officers got the coded data decoded and the whole chapter of clandestine removal got revealed. The decoded data matched with the data maintained in the computer files and in case of some transactions Appellant No. 4 had issued Genies Lease Invoices whereas for many transactions no Genies lease Invoices were issued and no Central Excise duty was paid. This substantiates the data maintained by Sri Vinod Amarechha. Also the business of Shri Kanchi Anandji Lal Patel was handling business of engineering dealers and was known for facilitating clandestine removal through his dealer firm. The reports were shared with Inspectors for various buyers and sellers through agencies.

14.3. Appellant No. 3 & 4 in their submissions argued that they have not been including their clandestine activities but accounts found in Pen Drive/Computer were written for learning accounting software etc. It is said that they were not only including invoices in cartilage goods but also clandestinely but were also included in enabling Appellant No. 1 in clandestine removal of the excisable goods. As far as data retrieved from Pen Drive/Computer is concerned, this argument of learning accounting software is nothing but an attempt to get out of duty liability. It is a common practice that any software is to be installed either in computer desktop or laptop and not in pen-drive. To do so means special set up in a duty free in such a way that no one can know about it later stage about the data. It is a practice to create folders in Pen Drive to avoid detection from the computers. The correlation of data retrieved by DGCPI with the data available in Pen Drive is neither a miracle nor a coincidence.

14.4. Appellant No. 3 & 4 also argued that they had given explanations for the accounts to the investigating officers during session itself. It is on record that Appellant No. 3 & 4 had not co-operated with the investigation and had given evasive replies during. Therefore, their case is very much covered under Rule 25 of the Rules and besides of Rs. 62 lakhs for issuing Appellant No. 1 a clandestine clearance of the excisable goods on behalf of Appellants by the adjudicating authority under Rule 25(1) of the Rules is proper and there is no need to interfere with the same.

14.5. It is said that the facts of the case are distinguishable from the judgments relied upon by these two appellants inasmuch as the documents reviewed, analysis thereof and data storage devices have been corroborated by the statements of Appellant No. 1, statements of Appellant No. 3 & 4, statements of transactions and records obtained from CME activities and the statements have never been refuted. The persons involved in this case have closely monitored, managed and managed all files of Appellant No. 1 and hence any clandestine clearances made by Appellant No. 1 and hence penalty imposed on Appellant No. 3 & 4 is justified in view of facts as discussed from Para 3 to Para 2.5.

12. In view of above I uphold the impugned order and reject grounds filed by Appellant No. 1 to Appellant No. 4

13. अपीलवालोंको इस प्रकार शर्तों की नई शर्तों को निम्नानुसार उपरोक्त तरीके से दिनांक 19/05/19

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

प्रकार संतोष;
श्री राजा आशुतोष (अ.नं.१८)

19/05/19

By R.P.A.D.

To

1. M/s Shanwan Enterprise,
Plot No. 27, Aang Ship Building Yard,
Aang, District - Bhanagar.
2. Shri Jayant Kishor Vaidya (H/o)
Partner of M/s Shanwan Enterprise,
Plot No. 27, Aang Ship Building Yard,
Aang, District - Bhanagar.
3. Shri Kishor Anant Kishor Kote
Proprietor of M/s. Shree Krishna Enterprise
204, Shoppers Point
Parimal Chowk,
Waghwar Road,
Bhanagar.
4. Shri Vinod Anant Kishor Patil,
Flat No. 102,
Iscon Mega City
Opp. Visitor Park
Bhanagar - 304002.

शर्तें

- (1) अर्थी न नुस्खे के प्रथम केन्द्रीय चक्र, न सेवा कर, अडवलायड लेव, अडवलायड को जमा करी हेतु।
- (2) आशुतोष, केन्द्रीय चक्र न सेवा कर, अडवलायड को अडवलायड सावधानी हेतु।
- (3) सप्लाय आशुतोष, केन्द्रीय चक्र न सेवा कर, अडवलायड को अडवलायड सावधानी हेतु।
- (4) अडवलायड प्रथम, न नुस्खे चक्र न सेवा कर अडवलायड अडवलायड को अडवलायड सावधानी हेतु।
(अ) गरीब जमा।
- (5) नुस्खे सं. V288/BR/2019-2020 सं. 0288 सं. V289/BR/2019-2020 नुस्खे सं. V288/BR/2019-20

