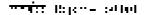
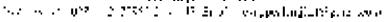
१५८ जन भन्न ,१५<mark>१ ल्या कर करनाञ्चन स्टब्स् हरू सन्ता ५ ७५५ वर्षेत्र होत्र स्टब्स् ५ ५००० ।</mark> DOMESTIC PROPERTY ALCOHOLIST CONTROL OF A MICHAEL CONTROL TROUBE

विश्वी र नगानी हो। यो भारत १००% (१०००) १८०० जाउनक विश्वापित विश्वापित विश्वापत र स्वरूपत स्वरूपत









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मिने सुरक्षात होता **क**्षित के हिन अपूर्ण (कार्योक्षात कर कर्यो अपूर्ण कर के हैं)

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्रात्म (श्रीकार १९) है देवते का भौति के भएता आपकार दिन्द कीया (प्रार्थकों प्राप्त कर के एक्टर श्रीका कार्य) के प्रार्थ के अपने हैं के प्रार्थ के प्रार्थ के प्रार्थ के प्रार्थ के प्रार्थ के किया के प्रार्थ के प्राराण के प्रार्थ के प्रार्थ के प्रार्थ के प्रार्थ के प्रार्थ के प्राराण के प्रार्थ के प्राराण के प्राराण के प्रार्थ के प्राराण के प्रार्थ के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्राण के प्राराण के प्राराण के प्राराण के प्राराण के प्राराण के प्र

त्म क्लान्य , क्लाम मनार अभिकार का कारियार किलोब का बाहुत अभिकृतिक मार्थ, रेटा में मिल्ल की कारी में की का समित कार किलान का किलोकिया का मार्थ के में समाधान का अन्य का मार्थ की समाधान मार्थ मार्थ की समाधान की समाधान का सुमन

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- Application of the five states of the contract ι.
- : :
- विभाग प्रमुख सम्बद्धार कर सम्बद्धार करायहरू हमार के अपने देशक मानदार करते हैं। उस का कार्यक कर कर कर कर कर कर इ.स.च. १८८७ वें १८ वेट के समाप्त के अपने इस १८६४ के समाप्त करते हैं कर समाप्त कर ii. er. De die effand die na were de 14. opisien was woo doaren 13. do de 4000 en 1018 metero eur die 1600 op 500 van De die 1555 will be die greate High seglen 5. op juide 13 gepastie ille Core naam 1700 juine 1600 in 1600 in d De 4. op 1700 die 1600 wordt in 1700 km in 1700 in 17
- And the second s The biometric grant and the paper of control in the property of the service of the property of
- 200 (1) 10 (1) 10 (2) 10 (3) 10 (4) 10 (3) 10 (3) 10 (4
- ုန်းရွနေတွင်လည်း ရှိနေတြ ချော်ကို ဂျမေး မြောက်ပြောကို မေသည် သို့ သင်းသော မေသည် မေသည် သည်။ မေသည် မေသည် မေသည် မေ လို့ပြီးသော မေသည် မေသည် မေသည် မေသည်။ မေသည် သို့သည် မေသည် ကိုသို့မေး မေသည် မေသ လေသည့် မေသည် မေသည် မေသည် မေသည် သည် မေသည် မေသ မေသည့် မေသည် မ __`1
- ्राचीः हिंद्र कर्म्य क्षणित्रक्ष, १८९६ व क्यांकीय क्षण्याम् सर्वे कर्षाच्या श्रुकः। कीमृत्य के केम्पर १८८ क्या का जनसङ् -पुरु क्रिकेट क्या क्षणित् १ ='_ ന്നു വരുന്നു. അവരു വരുന്നു പ്രവാധ പ്രധാനമാണ് പ്രവാധ വരുന്നു വരുന്നു. വരുന്നു വരുന്നു വരുന്നു വരുന്നു വരുന്നു വ വരുന്നു അവരുന്നു പ്രവാധ പ്രവാധ പ്രവാധ വരുന്നു വരുന്നു വരുന്നു. പ്രവാധ പ്രവാധ വരുന്നു വരുന്നു വരുന്നു വരുന്നു വ വരുന്നു അവരുന്നു പ്രവാധ പ്രവാധ പ്രവാധ പ്രവാധ വരുന്നു വരുന്നു. ഇത് വരുന്നു വരുന്നു വരുന്നു വരുന്നു വരുന്നു വരു
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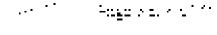
The previous are depends name Least filed by the Appellanta (words after 15th wild to as tappellant No. 1 to Appellant No. 71) to detect in the Table 55504 against Order in Origina No. 4/0x019F/DFMAND/13-29 dated 17.07 7018 (Penalt After Information Internal to as the impropried order) bassed by the Assignit Formative Central GRT Covision Brownager — . Shawnager (seromates) referred to as the lower afficiency submarks):-

	Augural No.	Appelant	Nance of the Agneticing
R2.		<u>No.</u> _	·
۱ <u>:</u>	92/163/F68/21/18 ()	Adpeda: L	- Y/s. R₂) Sund Reiroling Ydv, C 20, Rot
•		ho.i	No. 16 - 7. Vartej, Olsbick Brashager.
2	70/08 DEVICES \$ 20	Acpellant	Sho Kurania Kameshwardaya Gupta, i
	!	No.2	 Bostor of Yys. Big Step. Resolving Yill.
			C190. Plot No. 15-17, Martej, Dialfillo
	i		Drev egan

- The prof faces of the case are that Appellant No. 1 was including in displaced to removal of excitative growing and home, weare was comise out by the depositives on 05.09.2015 where into physical stock of finished goods viz. MS & gas, Fa /Round-Strass of 071.010 Miles, and Waste & Scrap of 1.720 MTs. (202: 973.04 Miles) was found short as compared to quantity shown in Calify Stock Register Show (Ruse Notice No. 97.5-8 /Demand-Raj Stechnis-17 relet 75.01.7207 was paided abaying people time chargeon of goods and proposing domand of recovery of Control Excise buty of Rei 35,85,059/ from Appellant No. 1 under the proviso to Section 11.6(A), of the Control Entire Act, 1944 (bond of all reservoirs to by "Chy Art") stong or brinders I under Section 1.244 (bond discreption of panalty on Appellant No. 1 under Rule (PS(1) of the Central Rouse Rules, 2.02 read with Section 11.60(1)(a) of the Aut. The SCN shown absences to impose penalty under Rule 28(1) and the Rules (por Appellant No. 2).
- 2.1 to 80) was apprinted by the lower edjacinshing authority vide the many sections ander which companies of tentral excise pushy of Rs. 39,85,856/- was confirmed under Section 31A(\pm) of the Accalony with is explicitly of the Fection 11A(\pm) of the Accalony with is explicitly of the Rt. of recipies and analysis as a 39,85,955/- was imposed under Rule 25(1) of the Rt. or rock with benefit of recipied ponalty as enoranged under provise to Section 11AC(1)(\pm) of the Act and ponalty of \pm 5. 3,00,000/- was imposed on Appellant No. 2 under Rule 26(1) of the Ruley.
- acting approximate the impostion order, the appellacion larva preferred the investor approximation with the discussion as Birden.
- () (for impugned entire is not proper sequil and correct as the same has been mapped on the loads of the baseling proper interiors; if will 0 is general practice if pixels log in Shale that the stack of the manufactured goods is being connected.

rot in the Deliy Production Pax, it on on approximate pason shad the guarater of Maxillariously in Applied Lagrangian should be was depending upon the last $p\in \mathbb{N}^n$ Piermalting waste and scraps of transact Stee Products, problem $(a,ber,\Delta pp)$ venous Ehip Breakers of SEY Mang/Sealys), held 1199, said inggoned sirbo were: hosy y susted on deterking edicular in serving/was watch that the locality of the (BW) mailetials, worked from while to ship having the fixed care tresser of $\sqrt{4}$ (6 of γ^{2} the final propagity, that the Covernment has not presenced and staidlery mander. how to maintain the Dally Production Register: that it is not beside to we give k_{C} caw material while feeding into the "Funtaces" naving 1100°C targers and thereta, was elared Screps of Iron and Stool product is esampted/approximated to get the firshed products: that the disputed short stock was not ighter $\epsilon \ll \epsilon c \sim 1$ only one to one reasons that the whook of his hidden goods guiding the glob ways being metatabled by considering the weight loss 656 to 1256 spanes, and tence, physically stock was not lated in the factory: tied intro-processing mails gibbo bucks of acrosma; that the classification from the constraint of the constraints of the constraints and the constraints of the constra deing antened into Delly Production Rog sen and guarder of the raw theorial. was also being ascerta too on approximists taliny that believed incurred only durion the arithmetical calculation, which was ascorbained by accretionation, that they relied upon less less of the Horico Taloural to case of Arabest Industries. Ltd. responser as 2017 (353) 51: 2149 (76. Oakly that therefore, for altegration. made in the show cause notice is not logg; and groppen.

- (i) The appoint had boxed draft transferduring activities from December. First due to absorbe discussionnes of the company and finding on of the Market.
- (iii) Into early Officers and their Oberienes. Accomber tissued inspective report after physical vertices on of signs of raw material as well as Shared goods for releasing tuno to the Appellant; their merofore, like submage was into secsual Appellant was involved in everyon of Control Excise Con.
- (tv) I if was alleged that wrontego of a guider above of the sectory was 373.646 miles. Towards, the decembers have all proceed and syldence of condessing records of the tree makerials from 4 doc the trained goods under a sputh wave my rule meet; that the dependment has not alleged that the Appendix processor row moderal decibe likely coving the years of condessing the period of the should be sometiment.
- (v) the depollent reward reactions of rew meterial seglate; so well so the year between Popision were being instrument on approximate lasts; that the authorized the of the ward has never seponed regarding the naming rate shows.



Private expesses meightours of the stock man decent had with reference to the stock of the 1 Whitef goods shown in includences; that how has mark of the forested grade had been shown in the recover had not been verified by the said the six state of carrying out the physics iverfination; that even, the Centra for so occasional beningwer inguised seport. The burning loss; that in the steel focusedy the physics is emportant factor; that if the burning loss of law material is also as emportant factor; that if the burning loss of law material is work high, then the loss of the Shall produces will increase us per material conditions; that this factor has been proved by the lower adjudiculing submitted, and the Charges confirmed without any correspondive imperiant teaching also have the sover.

Will be a selected from mode on bears of stack verifical or report of CA the Bank of Wilson buries' evidences"; that the builden in proved landest neighbors of the department, which have all green proved.

(vii) the evaluation of Central Excise and to mished depotation as to bow in non-workers out the evaluation of Central Excise and yib ibor only of 8% 39,65,356/g that isometry constitution by going during trace country of flainhed guards that occur and decry transaction is respond to be considered to work out the buby fability with reference to the tracescolor value or prophese upone Sections of the Central Excise Act. 1949; that the decarment has not revery any evidence or justify the rate faxon to determine the duty debety of as. 30,65,658; that the evalue or trans. Stock products a ways Reduction or degree case to sky increase, that the value or trans. Stock products a ways Reduction or Central Excise case to sky increase, has we we wassisted by the apparence for oversion or Central Excise duty of (see 56,85,859/4-16 not justifiable).

ready the subservent disted 07.02.2017 on thin kind Regulational double Deaton was about (ME), R. M. M. T. Department, Administrative Rullshing, 27 Shoot, Niam Gaega class, activing as not conscious as weldered that it was providedly not least a to watch to the finished genes on the data of visc to go, exact quantity of negative groups and manual exceptions weight was litaken; cross statement distant (2.02.2027 of Shid Rano). A Othii, CA is also not not be event as no closely should have they have not comed our weightness of each element as no closely should have factory patenties, wherefore, we were act demand issued on the tests of the state of

(ix) The uscarby entities not displayed it is which fact has been suppressed by their uppressed payers of Carda Bacts duty; therefore Appellant 1955 arranged to be used the same tasts in the personal another ER-2 Returns. 24 Strategy is and had hind yearly returns abowing recorpt of new materials. 900ds

instructions and the goods removed along with particulars of perception. Carried Packs distry that the Appellant had not contrevened any on the provisions: of Control Exast Law itherefore the Appelant is not liable for generation as: proposed under Rule 25(1) of the Central Except Rules, 20(4) your wift Seption. TIAC(1)(2) of the Central Excise, $A_{i,j} \in \mathcal{F}^{A,j}$.

- (×i) who demand of Cartial Excise duty of Rs. 59.85,958 Hz ± 61.059 My, ± 9.1 the eyes of Central Excite tiers, Sim Mucchiel Removing microid $\mathcal G$, $v_{\mathcal G}$, $\theta_{\mathcal G}$, $v_{\mathcal G}$ out film is also red Julio for other action ander Rule 28(1) of the Centre Extise. Ruley, 2002.
- (xii) The case laws by missing in the impugued order are not applicable in the (ARMAND HARA NO the lower edited read alterancy has not testimed norms of principle of natural justice as de die tot consider the case iswarraded Loon ϕ_{ij} them as under:
- Order No. A/1933 (USY)2005 | detect 17.07 2015 | on the Review CESTAT Polycoptof in the case Mrs. Bejonic Castinus Pacitics.
- Oe: Alaminum Pvt. Ltz. 2014 (203) 51, 1304 (55), A5m6.)
- Ramadeon Straff Populán. 2017 (1864) Jul 198 (Tru Egly) FY LAB traffina Pvt. Ltd. 2017 (1845) El Til 1855 (Tri), Del) Akanav Rolling Mill Pvt. Ltd. 2018 (1842), ELT 277 (Tri), Korkatal
- Learning Painty = 2.110 (>3%) F = 2.20 (= 1, 0.0%)
- ISCO Track Elsepera PvI. 134. 1395 (75: ELT 838 (7) Jun 30:
- Boelbayton Synthoms 2005 (358) 11T 367 (17 , 27)
- Saron Skintah, speciesa. $(2017 (357) \pm 0.724) (21.37)$ mpg t
- The Personal heaving in the matter was attended by $\mathrm{Sh}(x, \mathbb{R})$ were and Shift G. H. Qureshi, high consultantly who reflectives the grounds of * spinor * . made with this techniquency and it they add is at these acting evidencies are lack to the case for stances he according by conved as due to difference analog in since on account of contrators describer, used for gazing back, stay in great whick recent how may the m_i then by the m_i by ming like a place models as i by i each united for $j \pm i$ j . appeal may be a lowed on appye grounds.
- The Appellants vide letter cated 15.04.70.9 made william submission. $\cdot | J |$ Obving, when also paying this, they no letyle the solon below the ϕ in the $\Phi_{0}\phi$ relative qualiful borns about that the forestigment is incurred dappeding open the informnoll-able sonat linux re-neativig Contace; that a Cartificate dated 15 04 7018 of wi Begis erçü Chameroti Engleçor sejenirik til i çılandışı idə iliney ilk likin gölçe ilk seni following cast laws:

- 2009 (236) ELT 495 (Th. Airms.) Berous Rolling Works.
 2015 (317) ELT 256 (Tk. Muelpal) Taloja Furkiru 9vi. Ltd.
 2015 (317) ELT 375 (Th. Dal.) Sliyars Coyoo Etd.
 2015 (322) ELT 325 (Th. Cel.) On 5 Heil Killing Wills.
 2017 (357) ELT 334 (Th. Cel.) Swide Wills Shootura P. Ltd.
 2018 (357) ELT 315 (Th. Cel.) Shire Hammon Toka 9vi. Ital.
 2018 (317) ELT 385 (Th. Cel.) Copa Weet Industrian.
 2017 (217) I F 485 (Th. Cel.) Aerood's Stops Ltd.

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<u>Fig</u>ical and a

- And the grounds of appeal made by the appelisms in the case, the impagaes order where as a rath by one such taking made by the appelisms in the Appeal Memoranda and where as that by one such taking made by them. The case to be elected is Absorbed by impagaed order, in the table of this case, confirming gomens and impacting other design, so Appeliants a company conservate.
- If if divide the approximation to the himigrad order on the grounds that the sportage of flushed ground 6973,84 MTs was found as per Prochrama (Mind DECs 2015) between they intelligated daily slows product register on approximates pack and not per on the cases of actual quantity that there was between 048 was from 696 to 1295, and the same was sleet accepted by various decents as a The impugned order that towards proceed any an assumptions of each flows and therefore, talked the same proceed any an assumptions of each flows and therefore, talked the same proceed any an assumptions.
- C.1 I that that 9 is an edimitted fact on record that on day of search shorting of Coloridate who is of the fire shed goods to the Time of 973,090 M Is, when 100109 will be dely stock register. I so the first limit agrates of the finished goods shellow to be dely stock register. I so the first limit agrates of the finished goods are subjected with MTs , whereas only 17010 MTs, describe of the foreshed goods was chyeleatly bring! In the factory of the total and 573,2010 MTs, describe out on 58,03,2010. The limit that (for Applicant No. 1 has 14610 Mg. 1004 has decided stock statements/reports showing inventory of two materials and finished goods, book debts excluded the respective backs in: The purpose of fundation, these distances had agreed were prepared on two of Review of Actionny investigation, statement of Residen Manager (ME) of St., Shawneger and Chartered recountry) against by the cars make recorded as per cetals in contained in Para No. 10.8 and int.9 of the impulging limits against other
 - 120.6 Tardier, I find that Shir Hang, Gold, Chemical Accompant, Un. P. G. subsets 1, Co., Bhevreger in the continuous dated (2007.20) I had apprinted the continuous of exacts and have used only congress difference in a subset of the transfer greater reported by the Matters in Sher supplies stark error continuous start apprint the subset of the supplies of the continuous start and the subset of the supplies of the supplies of the subset of the sub
 - LS 3 I The loss fant thing than, Helatian Hannager (MH), SSI, Highlighe has the translated rather (MASS 2012) Printited that Dank differes accompanied with partitions as orders become between all Nouveel No. 2. Study with his has been been than the STATEST of testing excises by tooks and records incoming those maintained for the partition of testing excises and exception combots, to accertain correctness of STATEST of testing by continue the stranger partition of matter of the STATEST partition and decinating there from advantages of the STATEST and decinating there from advantages or show and decinating the partition of the stranger and decinating the partition of the stranger and the physically weather and decompositive referred in the Impaction Report."

- 6.2 In view of above, I One that the Sant Officials and Chartered Accountation had physically varified itto stock of the finished goods and loved as per the records maintained by Appellant New 1 industing records by studential and an Contra. Excise was and rules frame tharouncer, a find that these facts have: efficied by Appelant No. 2 MGe it's statements dated \$4.09,2945 and batton USCI2.2017; That Appellant No. 12 (Perther of Appellact No. 1) has dategories y confessed, on CR.09.7913 to Bery like Research flugger yaired goods of the Engineer course was evaluable 3.500 miles body to the tectory brain from hidden of \$75,250. MTs. ss shown dosing slock in TR-Villa to impage of July, 2015; that it Plandamentes deted 03.09.2047 (Previous Regory progrésses office distriblées en di residential premise along mubito in all open regress years portaged by visibal and we λ and the agreed with the purious by model therein, those are admixed techniq. Appenent No. 7 (Perfect of Approxage No. 1) to the statements cated 02.09.2010 and detail 13.02.2017 and softimed facts near that is percentaged by percentagedThibund' Mumbas in the case of Alex Madikideo region so as $2093~(230)\pm_{0.00} y_{0.0}$ (i.t. - Murcos), whereit instruments of small can bely might is a_{ij} and a_{ij} propriétor écu l'ils complexes el winich ware les son regulered que softigiées evidence : en vint moral et co accused a admissione Confessional statement paints Code to Ufficers is admissible and bloams - Allegarian file) for material including higher duress and coercion requires existency, which has not young the interested what of fremiliar of any 25 bidgs cowereds all cover units is on no use as the Otteston. and Managing Director has admitted duty daubity on behalf of all since $x, y \in Y$. ness of offurcation as they have not given any blindarium themselved.
- 6.3 If would like to further ray on an older presenting ing Porticia CESTAr in the case of Divine Sciences records by 2005 (100), 13,71,1003 (100). Obtained, wherein in may own help that *"Condentina removal"*. Anderso: I democratic stationart. Retextion of parents oddition manufacture of computers and clear the sums without payment of dwy. Internation made in April 2000 of carlot stationarts made in May, 2009 is too persent to be accepted at gardine. Confessional stationarts would note that help-hip need to search for extended to be accepted at 2001 feedback to the base of Kercit Engl. Works Vis. Compassional research for extended to be accepted as gardine. The base of Kercit Engl. Works Vis. Compassionary Century Excise. Definition as 2004 (168) Biol. 1373 (Th. Deb) whereas heading to a substantial property extended to the statements have not seen represent by the matern 10 find the plus present systems.
- 6.4 In very of above, the argument debuts of this AdynDach Librar shorage.

 (成 Trimmus) gover. Gains believe of theintained eathy along italiatin on the profession basis and advise the p

This is security process is not consider. If not that the afficient filled by appoint this noticity out it as affectious so is substantists. The quantity of fill shed goods contesting, processed as one to implied weight loss during menutar gridged too to a sestement of Appoint No. 2 have not been retraited in detected board board of the sestements involved substantial evidentiary waiting which connot be believed on a probability process of weight affective. Indeed that she weight of \$72,540 MTA in stock of the finished goods not relieved to the confer face of one content of goods have been found out only burning the search connected that materials of goods have been found out only burning the search connected that materials appears to finished goods and substantial to the weight of substantials of proportion accounts of finished goods and substantials to the weight of substantials of proportions of finished goods and substantials to the weight of substantials and subspaces of substantials of substantials. The substantials of substantials of substantials of substantials of substantials of substantials of substantials.

As a characteristic and services which the decommon wrongly worked but duty in a considering inverses duty hab by under section with the Act. As a restricted and the appellant has been at the trained good dendestinely except down many but knowned to and inequipme, no whose digital designation to be supported as our Section 4 of the Act rate with Raid 3 and Ruig 4 of the dense except actions Maluation (Determination of Price of Exception Sections). Rules, 2000. If we call the expectation of procedure Act, we on a section in each section of Section 4 of the Act rate of Exception Sections.

"Section 4 Valuation of Enchance goods for purpose of charging of note of example (f). Then, under this has the class of example is the specific grown with reference to their value, then, on each removal of the specific part while their

- a. In a case where the yours are sold by the assertion for delicity at the one end place of the very very the assessment and the boxes of the poster or not discust and the price is the sole consideration for the rain, by the fractaction type:
- 5. A large belief case, transfirm the cost kmont the gradular and sold, be not valued decreased in materials as as 68 May 58 \$78907566."

Rugo Grand Risk 4 of the Certie Lection valuation (Commington of Fiberal Expendic Choos) Rukhy 2005 and as under

TRUC, 3 — The value of any exclange group strong for the proposition of classe (by soft proposition (2), of Sandon I of the You be afternished in normalisms with three rates.

Thum . The value of the exclusive goods shall be based on the latter of such poors soin to the months of such poors soin to the months of such the case soin to the little of the responsition of goods which materials of which which is necessary, to such adjustment on popular of the cultivation in the callester of delivery of such goods and or the remaining position and assessment as they ended reasonable for the content of the content of

To them of acover, we'de of the goods removed without we'd ubdument along the value of sich groots which by the appearant for de Very to any other sections of the time of the removal of gonds, pricer accessment. In the Page No. 9 of the

present appear, it find that to ligate a ligate and such arity the distribution of value of the distributions as per Section 4 (1) (a) at the Authorst with its eligant Section 6 (a) the Excise of Excise Garden Rule 4 of the Centre Excise (absence (3.6 armination)). Price of Excise Garden, Rule 4, 2000, and thus, in modify distributions excise daily liability of Rul 59 AS(STS), who indugred aroun.

- A2 It is settled law that it cases of particealine removely each norm is not required to prove the races will now bornel by promision as better order and its from high Courts in many puritarizate changing to the cases of Shah Gorman Mail responded as 1983 (13) ±11 1546 (80) and wailded Testiles (focial) Ash Induirepoints as 2006 (235) ±13 587 (50), siffing that that discussions on the addition sufficient evidences to establish that Appellant D2 35 2 were actively engaged to decreasing respond of the goods and therefore, it cases awaight by the appearance are provided to the goods and therefore, it cases awaighed by the appearance are provided to the goods and therefore, it cases awaighed by the appearance are provided to the goods.
- All of further find that Appellant No. 1 & Appellant No. 2 have identically approach unlawful means to evede payment or decreas explored to the other explored to the payment of decreases and decreases are decreased in papers. Therefore, I have indefined to evade payment of decrease only as near decreased order. If we will appear if the time Appellant No. 1 & 2 have indefined avaidable payment of decreases only as near decreased order. If we will appear, I have the Appellant No. 1 is well to pay Centre. The well-day Ry. 39,87,0589- under Station 13A(4) in the Appellant No. 1 Is likely of Ry. 39,87,0589- under Station 13A(4) in the Appellant No. 1 Is likely to penalty equal to Central Excessionly under Rule 25 on the Rules respective Section 31AC of the Act.
- 8. Regarding containly in rowar, under Pote 25(1) of the Rules, which exerts under the No. 2, I would like impreparative Rote 25(1) of the Rules, which exerts under the
 - "ROLE 26. Penalty for certain offences. (7) any parano 2015 angulars processing of an ison any may concerned in memperathy, removing, our any may continue any contempor provide parties for formal or has not on to before our table to a conflictation under the ALL or these coles and to be followed by a certainy may remove the conflictation under the ALL or these coles and to be followed by a certainy may remove the conflictation and making the congruence of greaters.

Provided that where any proceeding for the pomor hand to pay with reservices combaded under that. (a) or closes (a) of sub-section (1) of section 23/2 of the Act in regions of pure, interest and manning, all precondings in require of periods, a sequence of proceedings in require of periods, and precondings such after no deemed to be conducted."

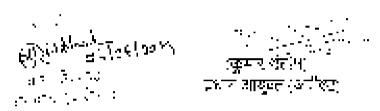
(Emphasis sappiled):

8.1 Appellant No. 2 has contonded that the fower adjustrating suffering Orbid to compute appropriate the twent of the time and files usonally subsect of all the conton of the Park Raise. Since that Hatte are No. 2 man are key remain of these actings to 1 and was drivery houses. In a 2008-2008-360003, of goods, was

4.5

Assessoring after day-bening functions of Angellant No. 1 and has quadratically will in malifers method to excessive goods industing manufacture, storage, compact, consportation, seeing etc. of such goods, which his was knowing and had readed to believe and highly work liable to conferration under the Central Excise Acq. 1016 and rule made there under, therefore, a find that imposition of penalty of Rs. 3 taxes upon Appellant No. 2 under Rule 26(3) of the Rules Is properland gold fied.

- S. In view of above, if uphoid one impagned procedence dismiss both appears of above two stopellants.
- २.५ अर्च तकतीको हारा वर्ष को गई अर्फेले का निष्यास उपरोक्त तसिके से किया जाता है।
- P.D. The appeals filled by the Appellants stand discosed off in above terms.



5- FRAD

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Mvs. Raj Steel Rescilling Mill, GLDC. Mod No. 16-17, Varody Districts Stavnagar.	ेडीक ईक्रीरी पर्यंता में, १६,१%, वनतेला । जिल्ला: भावनगर,
Strill Murarial Rameshwardayal Supro, Portner of Myo Ray Sizel Re- refing May GIDC, Ploy No. 18-17,	भी भुभरीक्षत स्वीधिरदेशल पूर्वतः महीनर । अभिकृतिसम् राज्य स्वीतः सी नीतिम सितः

 $\frac{\cdots}{2^{n-1}}$

्र । । राधन मुख्य अनुदर्भ केन्द्रस्य दश्च ६ सेदा कर एतं केर्द्राय राज्याद शुक्क, असमवाद्यात संग् अनुसर्भाग्याद को कनकारी हिन्नु ।

(2) - शर्मान केन्द्रीय गेम्बु व रोग कर २४ केन्द्री। ७०॥६ शु.स. ातनास को अवस्थिक नक्षीत्री है।

्र । १५ केत् अनुस्ति केन्द्रीय वस्तु व होगा कर एवं केन्द्रीय छतात शुक्क गण्डल भारतार । भारतन र लो अध्यक्षक कार्यव ही हेत् ।

.설) - 약공원**공**인

(5) 1 No. 92/134/4V4/2018 19



