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CIDENTS A PEAL C

The propert two appeals cave been filed by the Appellania (*iver vir after* referred to as impeliani No. 1 to Appellant No. 27) as detaled in the rable opens update Crock in Original vol. 16/EXCESE/DEMAND/ 8-19 dated 17.07 2018 (nerespects created referred to as "Vir incorpore projet") paysed by the Appellant Committee categorie (S). Division Shavnagar 11, Bravnagar (hereinalter volumed to as note lower adjusical ing authority)--

5 [.] .	Apteal No.	Appelart	Name of the Appelant
<u></u>		6-C	
•	<u>- 75/18:</u> /30\$/2018-191	Aprophery	M/s. Miky Stari, 207-205, GDC-Fr, -
ł		NC 1	Sitor, District: Bhaynegar,
łż	N2/182/By 1/2018-13	Apcelart	Shr Kurarilal Ramashwandaya
		No. Z	Gueta, Parthail of M/s. Vijay Steel,
			207-209, SIDC-11, Siltor, DWridl:
:			Fingenggun

3. The Sofell Bens of the open and the Apented Bud 1 was loc tiging in cardosche convexion excessible cools and ivery, search was carried out by the capacity and on USUSU2019 wherein the physical stock of finished goods viz. MS ongles 11085-707 MTX was alrend short as non-tered to quartify shown in Daily Stock Accestor, Show Couse Notice No. V/15 AC/Demant Visay Sovel(10-17 daired 06 420 7 was issued along to capacitie deatance of goods and proposing owned to be overy of Central F-dae (or y or Bat 35,45,366)- from Appellant No. 2 outcomerce of receivery of Central F-dae (or y or Bat 35,45,366)- from Appellant No. 2 outcomerce provise sol Section (11A/3) of the Central Excise Adv, 1944 (https://boxe.science.com/appellantAdv, 1, iden Rue 25(1) of the Lettres of the way imposition of central (Section (11A/2)) of the Adve 25(1) of the Lettres of the Adves, 2002 read was Gection (11A/2) of the Rules Loop Appellant No. 2

L1 The EON was adjudicated by SMI ower educidating pothanity vide the 'applicase cross under writen demand of central states buby of Rs. 36.45,268/ rise configured upper Section 216(4) of the rich stong with interest under Section 2184 of the Add state Art, ponality of Rs. 35, 5,365/ was imposed proof Scie 25(1) of the RL sector scie 25(1) of the RL sector scie constant Sector 1180(1)(s) of the Red wat bondition frequeed ponality as conversed of Appenant to 20(2)(s) of the Add she parality of Rs. 2500(2)(s) of the Add she parality of Rs. 2500(2)(s) of the Add she parality of Rs. 200(2)(s) of the Rules (model of Appenant to, 2 under Rule 26(1) of the Rules.

3 Define segment with the impligated entity the spectrum have protected. The present appears, *miler affected the grounds as under:*

(a) the mound order is not proper, teget and correct as the same cas been passed on the issue of the occumptors/presumptors, then it is general precision provement of Lodia thet the stock of the manufactured globs is being accounted (b) is not. Cally Production Register on approximate cases, that the spentity of Register on approximate cases, that the spentity of Register on approximate cases, that the spentity of Register of approximate cases, that the spentity of Register of approximate cases, that the spentity of Register of approximate cases, that the spentity of the spectrum. final products manufactured by the Appellerst way depending wood mounter, reliable the melting weste and screpe of uran and Statil (products, products by thus, fight, various Ship Breakers of S87 AssocySoviyat Mat there says interest sates were heavily suited or deteriorated one to selfing hear evelops the life of effective row materials varied from shit to anotheying to fixed paral destription of the final products; that the Soverantent resinct prescribed any statutory manner. how ity ray algin the Duily Progradium Regulary IoAt it word feesible is ewighting. new meterial while feeding meticals? Further of Faving 1100°C temperature and hence, waste and Setaps of Iron and Step! produce is esumated/approximated to get the finished grootects: that the disputed short stock was negled de and found i only due to the reasons that the stock of manufactured population by the day. was being manifolded by considering the weight loss S% to 12% approximate bende, physically stock reasonable lying for the factory that they increase in rescalational books of account, that the adaptics of finisher products was a wave being entered into Cally Woordston Augister, and guarable or the raw states all was also being ascertained on approximate basis; that balance industrial on vibual to the an binefical calculation, which was assertained by approximation 1.41 they relied upon case law of the Ron'ble official in case of stakesh understates Ltd. reported as 2017 (568) BCT 0149 (34) Def (they itere are line pieces on made in the show cause matter sinch consult

(ii) The appellant had a oved their menuficituring activities from 20.00.2015.
due to a prototal circuit stances of the company and fluctuation of the market.

(iii) The Reak Officers and Short Costoord. Accounter Frager, inspection report after physical variated/or of speck of cars instead as well as Grief variation groups for managing fund to the Appeliant, this interaction for sectors are not interest. Appellant was involved in evaluer of Control Excise public.

(iv) III mesha ogu, met meneger af styrki silak of 6, and gede found in the factory was 1088-205 MTs., however, the construction free root accluate and evidence of clandesting receipt of the row materials from which the Activity goods under dispute were menufactures; that the occantitions has not sidered that the Appeliant processes (any restorie) platdest roly during the type of under dispute

(v) The appellant cosmicled stock of sex respective stell as well as Data Production Register were deing mentained on suprodiffere bases that the authorized CA of the Eark has never reported regarding the forming fact; show any the press straightment of the stock was esteriled ed with reference so the goodlar the finance groop phoet in the terminal shall including the basis of the

Pege No. 4 (2011)

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Provide goods rad open shown in the needed betreen verticed by the said ONED the Proport contributions the physics, vertication; the second the Contral Factor documents had reven inguined stock? On combay loss, that in the steel BELSEN, the number cost is important rectors that 2 the herming, cost of new Cale/S. Is work high, then the cost of the tinal products will increase as contistiket conditions) that this (actor has been general by the lower edjudicating autor) a loss that this (actor has been general by the lower edjudicating autor) a loss that the cost of the size by the lower edjudicating autor) a loss that the cost of the size by the lower edjudicating autor) a loss that the cost of the size by the lower edjudicating autor) a loss that the cost of the size by componiative import of

(2.) 2130 We All Age/ contracts of stock vertication (eport of Chime Bank Usu Printing the first evidences": that the burden to prove dandestine recorded is on the prove twent, which has not been proved.

(71) CLA the department realine formated calculation as to how it has worked but the evasion of Certie. Excise only to the Upe of R4, 10/(5,368/-;000) the Ceps Street Adapty worked and objective of R4, 10/(5,368/-;000) the Ceps Street Adapty worked and objective of the evaluation of the evaluation of the transaction required to be considered to work out the only facility with reference to the transaction value as provided and so that facility the receiver to the transaction value as provided upper Station 1 of the Central Excise Add, 1944; that the department has not department for the Central Excise Add, 1944; that the department has not department for a set and average value is not puscifiable without any transaction is required to the transaction when the transaction is the transaction of the

(V)) The statement defaul 07.02.2017 of Shill Nira; upgd shbhar uosh). Relation Variager (VD), R. M. M. E. Department, Administrative Building, 2 - Foor, Norm Scarje Cheva, Bhavragar is not descendentive evidence; that it was proctically not reasslolated weight sit the Arcshed goods and rende, average weight was tabled to be desceded that a second dated 07.02.2017 of Shill Manaj P. Gobl, CA is also not relevant us the desceded table of visions desceded dated 07.02.2017 of Shill Manaj P. Gobl, CA is also not relevant us the desceded table, they use muchanish of weightness of entry dates in the dated provide the track of any bision of the date of the date

(x) the pertorman has not discressed at the which facilities been subpressed by show weblic term to concerptyment of Conicel Excise bety, that the Appellant has a ray a disclosed the interfacts to the performantity ER-I Returns, ER-6 Returns actuated field years returns showing receipt of row more tails, goods therefore and the goods ran oved a cap with cardioutars of payment of Centres Excise decyclose that the Appellant and rock of any with the provisions. of Central Exclose Law, Interactions, the Apportune is not "able for panel action as proposed tabler Roles 25(1) of the Central Exclose Surgal 2002 read with Section 11AD(1)(5) of the Contral Eurise Latt, 1844.

(v) The demond of Control Excess duty to Rei 25,45,268/-36 foll (weighter Strifter eyes of Central Excess Large Strifter at Representation General Sector of Central Excess Excess Control (Sector) and Central Excess Excess Central Sector Central Sector Rule 26(2) of the Central Excess Rules, 2007.

(xc) the case is walas referred in the inclugned order are politared order any present case is the lower angle ordering action by the motion of followed comes of principle of instand justice as he did not consider the case laws relice upon by them as under:

Urber No. /v11033-1034/2015 deteo 17.07.2015 of the Ponible CERTATY Abmedabac in The case Mys. Rejnong Cestings PvI, Do.

- Om Alberin (m. Pvp. pxi, + 2011 (321) 5/7 034 (Tri, #5/621);
- Remactivi Staels Pvt. Ltd. 2017 (347) 217 128 (Tri. Dal).
- IMI Abrasives PVI Etd. 2012 (196) EL: 285 (197, Dei)
- Akshay Rolling Mit Full U.a. 2016 (332) 617 272 (741 Korksta).
- 👘 Takhi de Paiola 2013 (297) CVT 239 (Thi Del).
- Isop Think Steepers Ser. (20) = 1955 (20) ELT 835 (Tables'), Bookey on Synthetics = 2007 (158) ELT 307 (Tol. Dat)
- Stree Sidhos : Ispat Szp. (2017 (357) ELT 724 (Th. Wettibel))

3. The Personal requires in the realised case a tender, by Shid M. Marwisher, Sha G. H. Qureshi, both construction, who reflectivel it elignosity of argues a statema made written submissions submitted that there are no everyproced equips (non-for characterine clearations but to any set statematic ballog shows but the ballog matter spectra equips of a spectra spectra.

4.1 she Appelants vide loces (blevill 5.04.2019) made written soot (selan stating, *varanska* saying that they witcowe Berkelenderic (or made in the copeals and further stated that the contractless is incurred dozending, in crisical of we rellight is not into removing furnace; that a Certificant dated 10.04-2010 of a Registered Chartwood Engineer secondate. (c) there: that they for theoretical appet following case lows:

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2019 (238) E1: 495 (11: Annuel) - Reveals Robing Works
2015 (317) E1: 265 (11: Mumph) - Debja Forging PK - Bat
2015 (218) E1: 175 (11: Kell) - Stryen Robing PK - Bat
2015 (222) E1: 725 (11: Bell) - Croit Robing M - s
2016 (337) E1: 314 (11: Mal) - Street Robing M - s
2016 (337) E1: 314 (11: Mal) - Street Robins Robins Ryt Ltd.
2016 (747) FI - 365 (Tol Rec) - Street Robins Ryt Ltd.
2007 (217) FI - 465 (Tol Rec) - Matada Stock Robins
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Firstings:

5. I have confully give through the facts of the result for repugned order 5. Enterthologic control and a control of the Alger Metroration and 6. Final the page ko. S of the 6. Final the second control of the Alger Ko. S of the 6. Final the second control of the Second control of the 6. Final the second control of the Second control of the 6. Final the second control of the Second control of the Second control of the 6. Final the second control of the Second control of the Second control of the 6. Final the second control of the Second control of the Second control of the Second control of the 6. Final the second control of the Second control

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wroten as we lies mall submissions made by them, the sade to be decided is which in the impusted order. In the facts of this case, confirming demand and moosing penalities on the Appeliants is correct or difference.

6. I find that the appenance converses the intrograph order on the grounds that the anothage infillingheat goods of 1088,705. Mile was found as per Practiceous dearer 03,00,2015 because they mentalnes daily stock accounting storion secretomate basis and not of the basis of actual quantity; that there was burning less was from 5% to 10% and the same was also accepted by webcas cookdiments. The moughed order basis teen wased only or essentitions treatments and the basis for wased only or essentitions.

5 Free that it is an arbuit so that proceeding that in play of search stortage. -3. i of physical stock of the finished goods to the time of 1058,705 MTs, where contracted to the daily stock register. I duration and that antalos of the finished goods available in the recitory in the daily stock account register and 28-1 Return. filed by the Appellant No. 1, for July, 2015 was 1060-735 MTs., whereas only 2 000 Mills, quantity of the finished goods was physically found in the factory sit the time of search on (13.03.2016) Lifter that Appeilant No. 1 gas swon filing mosticy periodical since statements/reports arowing inventory of raw materials. and fit shed acods, book dobts on, with the respective parks for the purpose of runguezh, chese statements/reports wurd property ou pasis ui Books of Accounts and Reports/Registers including central excise records mointsingul by Approximation Vol. 1. During investigation, statement of Relation Manager (ME) of 33., Phayneger and Chaltered Actiouritum, regionized by the Bank were recorded, as per deerly in contained in Para No. 3.8 and 9.9 of the impognet order as .::32:::

3.3 Summer, I that ther Shit Markey Gubil, Charlentel Accordition, Con-R. G. Hemani, e. Co., Brazmagar in his statement doi:x0.07.02.2017 het geloilities the methodology of quantification of stocks and there was only marginal ulfibresce in quantification in initiated goods reported by the Nobecc is show monthly stock successful submitted to bank and physically verified by nemi.

2.9 I read that shin Niraj Joshiy Relation Manager (MiT), STI, Shalmegar in the statement dated 57.00.2037 admitted that book offer the secondanies' with partney/subharited person of Noncon No. 1 Britis vertices the last speck scattement with chances in books and records mousting these maintained for the purpose of cannel excise and/or secutory controls, in ascertain correctness of stock statement filed by burrowing these maintained for the purpose of cannel excise and/or secutory controls, in ascertain correctness of stock statement filed by burrowing these for strengt person of stock statement filed by burrowing these for streng persons of stock statement filed by burrowing these for streng persons of stock of new materials, downlind goods and upper 8 streng on brong taken and recording to on dated of last stock statement by opting them and recording these from subrequest members and deliveries as recorded to their books. Registers these quantities of stock are then physically winfield and divergents agreem if only is being reported in the Toler land winfield of the report.

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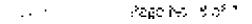
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Page No. 7 of 1i

6.2In view of slove, ultited that the Bank Officials and Charlerent Accounting. had physically vertified the slock of the finished goods and found as per the records insintained by Appenant, No. 1 induction records as presented under Contral Excess Act and rules frame thereunder, of find that these rectainsively affirmed by Appellant No. 2 vice initiatements bated 64,09,00,7 and table. 20.02 2017; That Appellant No. 2 (Farmer of Appellant No. 1) has decigarizable accelled, on 03.06.2015 priors the Parchas that physical stock of the financial qeedis was available 2,000 M. s. only in the factory prentises instead of 2092 205. MTS, as shown closing show in TR-1 for the month of Days 2005; inst Fi Penchnemap datad C3.09.2015 drewn ei fabrory prantives, office sportives and residential promise along with select documents were perused by Papelland Neu 2 and he screep with the content parasted therein. Usese are som their facts by Appellant Xo. 2 (Partner of Appellant No. 3: In his statements dated 04.69.2015) and dated 13.62.2017 and scholad facts read active proved as held by the Induite. Memory in the case of Alex Industries reported as 2008 (200) 73-77, 73. (Thur Mumbal), where there Holyble Hilbural has held that "Statements by promision was the employees which were never releaded are autobast ender cel as statement of cargo on all is soluble ble-Contectional statement before fusions. Officers is admissible and binding - Allegation dust file statement officiency and in uunes and uverbion requires evidence, which has not been done. Mechanical and physical behavior of Rev 25 Octor Powerds an Innee Units is at no use as the Director and Managing Director free opinities thaty fieldlify on Denail of Sciences chills - we need of Enforcetion as they have not given any differentian (Lemse, 42).

6.3 Theorem I would like to further roly on an order backool by the Comble CERTATION the case of Divine Sela interreponder as 2006 (216) ELLI, 1008 (36). Characelly, wherein it has been held they "Quarketiles removal -Evidence - Confessional statement - Research of partners ochronics: occurring of controles and clear the name without payopart at daty. Automical made in Quin-2000 of earlies of partners ochronics: an adde in Quin-2000 of earlies and clear the name without payopart at daty. Automical made in Quin-2000 of earlies of partners ochronics: an adde in Quin-2000 of earlies of the daty. Automical made in Quin-2000 of earlies of the class of Keron Freqs. Note that the field No news to search for without the second held the field No news to search for without the second to be a 2004 (109) EUT. 773 (70, Dec.) wherein homical cases of second without the class of news sparse (the match of the second class of the class of the conduction of the second of the class of the class

6.4 In view of above, the acquit entryphone of the Appelia. A about stortage of Enisted goods found here we of Maintained Sally stock register on Registrokinate basis cased also weight fors where SRS to 1935, 2005; The



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cosmicitizing process sinci levelse. If not not including afficavit filed by appellant is action given as whether ounper to substratize the quantity of finished goods classes insign non-word as due to higher weight loss during menutaturing process. The statements of supplicability: 2 nace not been reinspired if the eland newley, we skall memory news sufficient evidentially value, which cannot be 1.40 kpi ends by back arguments and value affidavit. Therefore, I hold that a usage of 1068,706 mills in stock of the fractable goods found on 03.09.2015 was backles of sector and an instack of the fractable for any during like and the control of goods have been appeared. I find that the entire (action of 1068,706 mills in stock of the fractable of any during like and the control of an and suppression of racts from the department with burger to rescale the statistic dearance of finance goods in ER-1 (Returns which cantament) in one-statistic dearance of market goods in ER-1 (Returns which cantament) in one-statistic dearance of finance goods in ER-1 (Returns which cantament) in one-statistic of central ecole dury.

7. The appeliant also argues that the department wrongly worked but duty sanithy by considering average value of the goods. The lower adjuncting of 2000 - orker, publicating readed only itability under Section 4 of the Act, value ready hold above, the appeliant her cleaned the finished good clandavinery without cover as any list documents and transfere, the value of disturced goods to be determined as per Section 4 of the Act (sed with Rule 2 and Built 4 of the Commission Valuetion (Dolorminication of Fride of Fields of Fields basis Gonds) Rules, 2000, they all kerter valuet in an Section 4 of the Act, which is worked and the two all kerter values that sate Section 4 of the Act, which is worked to be the activity of the sate Section 4 of the Act, which is worked to be the section of the sate Section 4 of the Act, which is worked to be the set of the sate Section 4 of the Act, which is worked to be the set of the set of the set of the Act, which is worked to be the set of the set of the set of the Act, which is worked to be the set of the set of the set of the Act, which is the under the set of the set of the set of the Act, which is the under the set of the set of the set of the Act, which is the under the set of the set of the set of the Act, which is the under the set of the set of the set of the Act, which is the under the set of the set of the set of the Act (set of the Act) which is the under the set of the set of the set of the Act (set of the Act) which is the under the set of the set of the set of the Act (set of the Act) which is the under the set of the Act (set of the Act) which is the set of the Act (set of the Act) which is the under the set of the set of the set of the Act (set of the Act) which is the under the set of the set of the set of the Act (set of the Act) which is the under the set of the set of the set of the set of the Act (set of the Act) which is the under the set of the

Cleation 4. Valuation of Exclassible goods for purpose of Clarging of ship of exclusion – (1) Where under this Act, the dusy of craits is discussion on any exclassible goods with reference to their value, then, on each removal of the goods, such value shall.

- In a case where the points are sold by the assesses, for delivery at the single and piper of the number of the assesses and the buyer of the poods are not releved and me price in the main consideration for the sale, be the trensaction value;
- In any other case, including the case where the goods are not will, be the value determined in such manner as may be presented."

(keig 2 etc) (keig 4 of die General Evrise Valuation (Delermination of Price of Exclassible Goods) Rules, 2000 zie as under:

Receive The value of any excisible non-to-shall, for the number of riskse (b) is sub-section (2) or Section 4 of the Act, be determined in secondance with these rules."

"Rule 1. The value of the excisive goods man be based on the value of ruch good-ruchi by the excessor if rock/vervial sity other time dearest to be time of the removal or goods under assessment, subject, if new servy to such adjustment on account of the difference in the darks of delivery of such goods and of the excession gravit under suseicment, as may suppose reasonable to the proper officer."

7.21 In view of above, value or the topos removed without valid optimized would be the value of such goods sold by the approxim for douvery at any mitter Page Sol 7 of 11 time rearest in the lines of the tensoval of goods under assessment. In the passent appared, 1 find that the tower adjustcating apphology methodopycky and convery taken rate of value of the finite residence of Soulien 4 (1) (b) of the Actiread with Rule 3 and Rule 4 of the Central Social Valuation (Determination of Price of Excisable Goods) Ruley, 2000 and thus, correctly determinate densa assise Guly Call Ty of Ro. 35, 5,368/ index imposited order.

7.2 Let is settled lew met in cases of claradeshiph removal, depertments is not required to prove the cases with costionnatics) and side as have been held by the bondo: Arow Court and Bonfold High Courts in many judgments inmoving to the clarad of Sheh Current Malifepoisted as 1983 (1.3) FUT 1546 (SC) and Kofford Tabiles (uncla) Pvt. Ed. reported as 1983 (1.3) FUT 1546 (SC), and Kofford Cepartment has addiced sufficient estimation opticated by that Applies to bourd 2.8. 2 were actively engaged to clarated into actional of the goods and therefore, the case laws of with appelence action action depicts to them

2.3 If further field the Appellant No. 1.8 Appellant No. 2, reve intendentally adopted index/or mound to everal povments of central ecoles duty and (2.4) evalues mind and *measures* are clearly established. Therefore, 3,1600 (3.4) Appeart No. 1.6,2 have indulged been enviry in removal of contral probably goods to Catherine manner with incredits evalue povment of central probable duty as deter ity the impligned order on view of above, 4 hold there appeared with a 340 work, pay Central Excise duty of 85,16,35684 under Section 1, 3(4), 5(1) a 340 work, with interest at applicable rate 1 nder Section 113/A of the Actions Appellant No. 13 Table to penalty equal to Central Excise duty under Rule 25 of 0 o Russ have with Section 11AC of the Art.

 Regarding penalty imposed chose Ruse 26(4) of the Rules of Paperant.
No. 2. Evolution to reproduce Publica(4) of the Ruses, which we have be under

"RULE 26. Penalty for certain offerices (1) <u>Any comparison</u> and exculren passession of an <u>is in any way concerned in buildepetition, which way</u> depositing, keeping, concesting, <u>selling or durchwarter or is now other</u> manner deals with, any exclusible goo<u>ds which he builds or has reason to</u> o<u>glique</u> are <u>liable to confectition</u> under the Act on these roles, what build leale to a penalty not exceeding the duty on such goods or two thousant tupees, whichever is greater.

Privideo first where any proceeding for the person lipble to servauly have been conduided under clause (a) or disuse (a) of sub-section (k) or mathem (14d) of into Art in ruspect of dury, interest and penality, at proceedings in respect of penality against other persons, if any, in the sola proceedings shall also be deented to be concluded."

(Herphases supplied),

8.1 Appellant No. 2 has conserved that the lower adjudicating above process of the source fly approxime the Facily of it's case and has wrent, victorised parts to of

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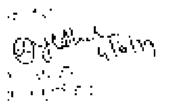
्युःमार स्टॉय् अथन आयुक्त (अर्जेट्स)

but under (De 26(3) of De 5, co. 2 (nd that Appellant No. 2 was the key (Xelson of Appellion No. 1 in Fig reporty of active partner and was directly bord/was at diendestree remove of goods. He was looking after (Oy-to day Subtoant of Appellant Ro. 1 and risk optical commonly is mattery related to exclassive goods including manual of uno, acoluge, removal, transportation, set ng 40, of such goods, which he was knowing and had reason to be everthat they ware Robe to conformation under the Constal Exclass Act, 1944 and rule trade (1995, and No. 2 under Role 26(1) of the Rules is proper and jubified.

Provide Active Activ

1.2. अमेलल्लाओं स्वयं की नई अमेली का निष्टा या सोकार शके से किया जाता है।

3.2 Cite appears theory the Approximity World disposed offlin above terms.



<u>R. 2740</u>

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		्रेंड ईडेंड ¹ से इंस विस्ता :	
<u>.</u>	- Shit - Marati Al - Ray (coinse rieve)	<u> औ गरिसेलान समेत्रक्षणत क</u>	्रा <u>स्</u> त्र ।
	- Guota - Fariner of MAX, Märv Steel	l tře lazi Granativi –	1-1- 340
	- 207-209, जिल्हामा, Sifar, Bistrati	ਂ ਪੀ ਅਸ਼ੰਦੀ ਹੈ। – ਵੇਤਾਇ ਜਿਹੜਾ – ।	• • • • • ::•;•]•
•••	, Brenst <u>yce – –</u>		•
73 .			

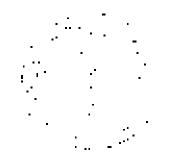
েঁ – উদ্ধান জিল্পি করে বা ইয়া কাম হব জিল্পী। ওলেন মূল্যা, মালনাম করি প্রায়ক্তক বাদিয়ায় উদ্ধা

(४) — क्रिका आयुवत, केल्द्रीय संस्तु व सेवा कर एवं केन्द्रीय सत्याद यूल्क मण्डल भूटनगरम. - ४२०४ : २) अयव्यक व्यमसङ्घे हेतु ।

্র্র আরাদার্য (র্নাল No M2/101/Recomputer)



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