SAATKIN Liex	: SUL AIVE (AN RECEIPTING PRINCIPALLI	हिन्द् का कार्यक्रम करने एव वेश्वा आर्थन के वीत म. तन्त्रभ आहलाव आराध्य (MALALA) करने के 1870 	an gute anner an
Assen 1999: Alter 1999: Alter		ana ding akaran gerinta yen bir a OM (Prava) gerint 70 akar See Charles Buy Base ara dia State o <u>se Secont</u>	.3344) 1.2.2.
	T • • 7 • N = 0101	 212282242 (1142) [Current over high protocols 	Synchon Synchon
য মন্দ্র বাল নগাঁ চা	<u>ज्ञ</u> ाः		
গৰান তালকাৰ	T.	—————————————————————————————————————	enin⊽ Inate
A SERVICE OF Ven Quillet, Int. I 2007 VEGINI - I	-		FB (1)
a la colo cum r	in a Vin Appal (4) (c		
		<u> 115-000 APP 163 10-1</u> 66-3	9 t u
अहेन का दि अन्द्र ⊳ि∩ो	la TKUK 2019	थ भी करते की समीक ? 1985 का 1990	19 06-20 .9
	· · · · · · · · · · · · · · · · · · ·	िस), संख्यां से हाल गारित / सम्बद्धाः अन्यता २४ - २५ (Appenda) मे	I M.C
al te viega e te	g	ग आहेता. गाउँमा उत्पत्न (त्यन्त्र) विवास (Angliss में समेद सामी कर अधिक के रहिला ह	·I. #1.
ertetage autori	a nay kutu la manga ini Katawa mandawa 210 Mu Manyifa shafaran	na an a	, violeneo Cutare, Escadóst o 1985.
গ্ৰাপ্তলা ৫০	जिनाती का जा २ एक ६४ . Ch	anne a Adh e a' clithe App (1995).8 Brey	епсет: -
Rijest	Nigawas, 9the 260216, 6	a chá yoga 10° Niv Shrine Halbitha Langram Dist Dartenagar Garaanse-74414. 5 Linear Migan Chys. Cap. (m.2.2414.1844	
9 atri ci Zakit,P	nije.» Captel (Proje Os Pocjeli	MS # C. Copie & Coll, Morenbloor 20 Notice of 21/2017 and Mala Training as	a di Gabledgark, Dius Tushijark
Charles The Million The State	Par-36→64). > 5 18-15 51- 18-5 19-5 51-1		r 1137 - Tr 1- Tr
a griener 12, Frieder 12, 12, 13 Tan 22, 13, 12, 13 Tan 22, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13	(provide) (profile Construction App) (a construction and a construction app) (a construction approximately approximately approximately approximately approximately approximately approximately (provide approximately approximately Approximately approximately a proximately approximately approximately approximately approximately approximately approximately approximately ap	និយី មានក្នុងនៃ ទៅ ជំពុះដែលបែកសេរីសុទ្ធាស់ម្នាស់សេរ សេរី «អ៊ីឡូ – សេរីស្តែមុន សែរស៊ីដូ – ស៊ីដែល ដែលដែលសេរ ស្តា «ស្ត្រីសំនេះ ស្ត្រីសំនួយស្តែងសំនួយសំនួយសំនួយសំនួយសំនួយសំនួយ ស្ត្រសំនួយសំនួយសំនួយសំនួយសំនួយសំនួយសំនួយសំនួយ	er maaret vielen. 19 De 12 - Alien Berlin (* 1997) 19 De 19 Ser de 1920 - Ser Dares Art.
्षी २ व २ व स्वर्धन्त्र २ २ २	મુંદર ઉપયોગ અને પ્રાથમિક છે ન	ý sé a verskou je by er na svítří se mráka a súří na na Nasky polaska spisovana Mažiena k Na	
n de la companya de la companya de la comp la companya de la comp la companya de la comp	ी के भी समाप का अपूर्ण के आ ने के दिने का के जिल्लान का समय इन्द्र के दिन के वीजिय रहा के अपूर्ण कि कि कि जिल्लान का के साम	त्मामा देव र दी र देवी रहे । स्टब्स समुद्र प्राप्त के दिन के दिन परि के प्रियम अन्यत समयक कि देव के प्राप्त के प्राप्त के प्राप्त के प्राप्त के दिन के समयक कि देव के प्राप्त के प्राप्त के प्राप्त के स्टान	é Para a stáin an Para (1655). S 24 Féan chund Staing Astain
्रः ३ को क्रम्स इन्द्रा ३ को क्रम्स	१९४९ - २२ - २२ - २२ - २२ स्वयं स्वयं ३ म्हल्य २२ - २२२२ - २२	िक्रियेग् के दिवास का उपराय के सुविध का को उठा क्रमें के समये के अन्त्र के के समय प्राय का का क प्रत्य करना के दिवास कर के की कि के ते कि का मिल्टी के कहा कुछ प्राय के की कि की की कर ही?	čato su skolo do secolo da analy. Dato se izvoro da ante ante
···· ····	त्यच पंतर के के इसका अल्ल के की रही	na se anna ge agus anna anna anna Reile geocraí Tha con a bha con anna Anna seo anna (climht) à Chuinn seo à s Anna seo anna (climht) à Chuinn seo à s	र सम्बद्ध हो के दिन सम्बद्ध के दिन के दिन
trába, varit trá National a statu National (gráfic)	u sharan da anna an san sa sa India Cestra an Antoni San San Maru ta Basaran di Azar, Yengar	n field migas daug as teoring an transition and an an teoring State and the teoring and teoring and teoring allocations is agreed to a State of State angle and of branch of any normanized public sectors be reached to a sector of the teoring public sectors of p	na an Britis da Bretis a strètique revolt51 de rectretecture revolutions al plane doct where de tooth d'any
·		aéna na sa na sa	
्रम् २ मेर २०१२ वर्ष	n giri bayan ding pana Katalan yang sana sana sa	प्रस्तित के कि प्राप्त अपने के कि प्राप्त के प्राप्त के स्थान स्वी के राज्य के प्राप्त के सामग्र प्रतीत के राज्य के प्राप्त हा राज्य के राज्य के राज्य के राज्य के राज्य के राज्य के प्राप्त के राज्य के राज्य के राज्य के राज्य के राज्य क	। यो बना सामे के तरहर है। उसके उपयु मंत्रा कि सम्पन्न प्रदा जुन्दान, सम्पन्न प्राप्त का ज्यान
समानस्य विव देशील महार साथ किस्टार्थ	รังคุณหาริงได้สุบค จังมีครามสุบครามไ เหมาริการการค่ายค่า	ે પ્રાપ્ય કે પ્રાપ્ય ક પ્રાપ્ય કે પ્રાપ્ય કે પ્ આ ગામમાં આવ્યું કે પ્રાપ્ય કે પ્રાપ આ ગામમાં આવ્યું કે પ્રાપ્ય કે પ્રા	yan ol Masa a di selher mis Alfred El se èsterni d'Assuremente Michael Mérica esterni factori
 A Press of an of Anich and a conservative 	na hara a bin taji a ha ta Kelondiko bota neo anay a taji a taji afat atasi ta	onte de la companya d La companya de la comp La companya de la comp La companya de la comp	ere vysti fares kanger a typpisaans, en tea het durt diuterida tas är heratur sönar skiller anna förgra Syrske
N. 83 TC16	Can He Indonesia in te	e form of crocosic back on the factor of the Ukan e form of crocosic back on the factor of the Ukan e which of independ is the states, if yighter on march in	un fadrare de seu d'arte d'arte
			e gi ve de line des l'alsoca égé energie e

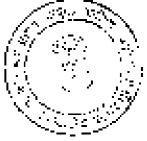
रिक भारतिवता, १९२१ की मान १९४७ मा गांभ विशे (क्राय) होते के आतंत हो कि को आतंत्र, साम कर का साथी करता, जावतिक इस को १९३४ के उनके प्राय के उनके मान भी रहे के साथ के कि स्थान से आपके क्यांच राज्य के स्थान प्राइट के विश्व के कि अभा का साथ के १९३४ के दिल मा से राज्य के अपने के साथ के साथ के से देखे के दिल से साथ के करता के प्राइट के विश्व के कि अभा का १९३४ के दिल मा से राज्य के अपने के साथ के साथ के देखे के दिल से साथ के कि के स्थान के साथ के स्थान के कि अभा क १९३४ के दिल मा से राज्य के अपने के साथ के साथ के कि के के साथ के साथ के साथ के साथ के साथ के साथ के के कि अभा क १९३४ के साथ के साथ के अपने के साथ के साथ के साथ के कि के साथ के के का साथ के साथ के साथ के साथ के साथ के साथ क १९३४ मा स्थान के साथ के अपने के साथ के साथ के साथ के साथ के के के साथ १९३४ मा साथ के साथ के अपने के साथ के साथ के साथ के साथ के के के साथ क १९३४ मा साथ के साथ के अपने के साथ के साथ के साथ के के के साथ क १९३४ मा साथ के क १९३४ मा साथ के १९३४ मा साथ के साथ भी साथ के साथ भी साथ के साथ साथ के स 1.

- 2.0 444 - . โ

B.B. A. Level (14) and a second sec

(c) and the control of the second of the probability of the control of the probability of the probability of the second by th

- :=: en den ferstelle Bienen. Seinen zur dem mit die gestellte beiten der Steinen dem Bienen von der Steinen des Bienen dem Bierer Steinen und Die Bereichten dem Bieler von der Steinen der Steinen der Steinen dem Bierer der Steinen dem Bierer Steinen der Bierer Steinen dem Bierer der Steinen der Steinen der Steinen der Bierer der Steinen der Steinen Aufgebergehen Bierer Steinen der Steinen der Bierer der Steinen der Steinen der Bierer Bierer der Steinen Aufgebergehen Biere Bierer Steinen der Steinen der Bierer der Steinen der Bierer Bierer Bierer Bierer Bierer Steinen Aufgebergehen Bierer Bierer Bierer Bierer Bierer der Bierer Bier Bierer Bier
- तीर गया है सिर्भाषार प्राप्त (१९२२) हे , बहा प्रसार किये के उन्हें कि कि स्टूर्ड के आतंत्र के से स्टार्ड के स्ट के प्राप्त के स्टार्ड के सिर्भाष प्राप्त के मार्ग्य के स्टार्थ के प्राप्त के स्टार्ड के स्टार्ड के स्टार्ड के स १९२४ के स्टार्ड स्टार्ड के स्टार्ड के स्टार्ड के स्टार्ड के स्टार्ड के प्राप्त के स्टार्ड के स्टार्ड के स्टार्ड १९२४ के स्टार्ड स्टार्ड के स्टार्ड १९२४ के स्टार्ड स्टार्ड के स्टार्ड १९२४ के स्टार्ड सिंह के स्टार्ड के १९३४ के स्टार्ड के स्टार 1999 के स्टार्ड ÷т.
- ्रे । २१४ २४ विश्व २४, विश्व २४ विश्वमार्थन स्वाधन के सम्बद्धन की मुझ्ल की साम्राज्यकी एसमार्थन के हुए (१९२५) २ १९४२ विश्व २४ विश्व २९ में अगर्य १९४४ वर्ष्ट्रा १४ १९४४ विश्व २४ विश्व २९ में अगर्य १९४४ २४ विश्व 31 te de la fair de la destruit de la produce per est de la construit de la company de Maria de la fair est de Mar Taxingue, apoint de la bulacante est de gracies de la set esperier te la visit de la set de est de la company d
- নাই কেন্দ্র নামান্য প্রায়ের নাম করে ব্যক্তি হয়। বিষয়ের বিষয়ের ব্যক্তি ব্যক্তি বিষয়ের বিষয়ের বিষয়ের বিষয় প্রিকৃতি প্রায় সময়ের সময়ের সময়ের সময়ের প্রায় সময়ের সময়ের বিষয়ের বিষয়ের ব্যক্তি বিষয়ের ব্যক্তি ব্যক্তি . 11
- (1) A the second construction of the distribution of the distribution of the second construction of the second construction of the distribution of the distributio ٠.
- रोक अवस्त साथा प्रमुख साथ प्रभाव स्थल के अपि क्लोड स्थानक प्रमान (प्रेयेशव्यावया,200) कि विक्रथ के आपि कि विक्र तोक अवस्त साथ प्रमुख साथ प्रभाव स्थल के अपि क्लोड स्थलक प्रमान (प्रेयेशवया,200) कि विक्रथ के आपि कि विक्रण के 1 इन्हें के बाद के प्रमुख स्थान के प्रभाव के प्रभाव के प्रभाव के प्रायंत्र के के कि स्थल के स्थलक के प्रायंत्र के इन्हें के कि प्रमुख स्थिति के कि प्रभाव के प्रभाव के प्रायंत्र के प्रायंत्र के के स्थल के स्थल के स्थल के प्राय के प्रायंत्र के स्थल के कि प्रायंत्र के प्रायंत्र के प्रायंत्र के प्रायंत्र के के स्थल के स्थल के स्थल के स्थल के प्रायंत्र के स्थल के प्रायंत्र के प्रायंत्र के प्रायंत्र के कि प्रायंत्र के प्रायंत्र के प्रायंत्र के प्रायंत्र के के स्थल के स्थल के स्थल के स्थल के स्थल के प्रायंत्र के स्थल के प्रायंत्र $\mathbb{P}^{\mathcal{L}}$ (1) Set a second de l'analysis de construction de la construction de la Aliman (1), the region dury Block Second and the language of the second second devices and the second devices and the second second dev
- на Саланија и селоди и селоти ради и селоти селоти. Na fizie na fizie da la fizie da fizie da fizie da fizie da fizie da fizie da esta esta esta esta entre esta d Na fizie da esta esta esta esta esta d Transfizie da fizie d Transfizie da fizie Transfizie da fizie Transfizie da fizie da fi 11
- ne and a second The second s The second s second sec 11
- ener Nach die missing des Albines, 2005 is die 185 is die 195 van 2005 van die 2005 van die 2005 van die 2005 gehanden Onde September algebie Onde September gehande in die 1955 van die 1965 van die 1965 van die 1965 van die 2005 van die 2005 van die 2005 Ander 2005 van die 2005 van die 1955 van die 1965 van die 2005 van die ۰Γ'
- $\begin{array}{c} T(t) \in \{t_{i}, t_{i}, t_{i}, t_{i}, t_{i}\} \in \{t_{i}, t_{i}\}, t_{i}\} \in \{t_{i}\}, t_{i}\} \in \{t_{i}\},$ error state again the \mathbf{d} Alice events is treat in which and non-conflict conversion the Current, Turbu-
- ан области на селото на селото. Дела баба и била баба е на селото на селото на селото селото сталицата расти в Малана Салба ба е у Дела селото селото de centra de la companya de la companya de la companya de la competencia de competencia de Дела селото селото de companya de la companya de la companya de la competencia de competencia de competencia de Дела селото селото de competencia de la companya de la companya de la competencia de competencia de competencia 10.1



з :: Order in Ap<u>qeae ;;</u>

The holow montioned appeals have been theo by the Appelluka (Accounted reference to an "Appelluka No.1 to Appellant No.1 to Appellant No.4") as deterior in the Table prior against Difference Original No. 21 V-EXCLS-000-00 \$1,2017 18 direct 16.07.2018 (*Accounted reference to an* the implayed order) passed by the four-Commissioner, Centre GH, Rhowinger (*Antel-Marker refered to an* the Powel adjudicating authority):

5. Va.	Аррат Ва	Apaeland No.	Name of Con Appointm
	<u>99/12-(LV3/2013-19</u>	Appella () No.	Shit Kishor Amarun Litar Katel, Fugakita of M/s. Sinee Kishina Eritarintsa, 301. Siganara Patra, Karatal Chuwa
<u></u>	· V⊒(12//Jvk/1020+:S	Arperaat Na.2	Wagh <u>owad Road, s</u> hear ayo 1764 000, 1 Bhri Maleo Aoranshia at Palet, Flot NA 192, Lecen Rega CPy, Opp Motoma Raik, Briavnacan Barwa
?. 	V2/16/6V3/2018-10	Appelant No.	Sin, Sanjesk Cupit, Emprictor of Mys. K. C. Gotta & Col Modelski, Marci Gobinskiem, Ols Extengeta Satio. Punjet.
<	92/103/DVR/2019-19	Appellant No. 1	i Shii Mahandita Ambalati Rana, Farther of Mysti Marutal Metal Licus Sora, A. 200, Leek – Stalle, – Waghowadi – Raou, Bhakhagan – <u>J.K. 501, – –</u>

5. The cool factor of these appeals are that M/X. Her Krohns blee Corporation, Prodicture 102, Ship Brachel Vard, Sostva, Oranit Theoregan Introduction where up as The unit?) was expected in the process of obtaining goods and motorials by broaking ships, coasts as update to Baltion Studiers, When anyourned to manufacture in mores of Valke9 of Section-XV of the List School M to the Control Has a family Arty168.4 (becomplier referred to as fCETA?) and Was registered with the Control Hases Reportment and near open availant Cenval credit uncer the provisions of Control Particle Rules, 2000,

2.1 The officers of the Directorate General of Control Looke Intelligence (correination referred to as "DGCED") gethered, we lighted in directly that some of principles of *Mang/Sociya* were engaged in twatter of Control Datise study by way of dat destine randomical of the good yp area to the Koling Miles moment of gradic undervalue on of goods the with support of some brokers $g(x) \in \widehat{\mathbb{R}^{2n+1}}$. Provide the



1..

These brokes were obtaining orders from different Rolling Mills/Furnace units and yelding these induction dispersion formigen Transporters willing. Central Exclusionation and without phymonet of Coatral Exclusionation supply of Central invokes without any physical supply of such goods. DGCII contracted upproximation of the promises of broke's and that subjuers at Drawney and exclusion reveals interminating documents. Search was also brokeling to increasion contain the promises of broke's and that subjuers at Drawney and exclusion reveals interminating documents. Search was also burbuilted at the resolution contained from the promises of Shit Bhatal Sheth as well as Audeliant Net 1. In resolution contained from the promises of Shit Bhatal Sheth as well as Audeliant Net 1. A Autoflant No. 2 and Validus I/or minating boddments: where recovered. The investigation revealed that the problem chained and the exclusion exclusion and field the Up passed on period and the deathely beared the exclusion and field the Up passed on period called a values of the exclusion approximation revealed that the unit had derived instruction of the exclusion approximation of Shit Shith Shatas of The exclusion approximation revealed that the unit had derived heather of the exclusion approximation of Shith Net 1 and Embers – Shit Shatas Shithe and Angellont Woult and Appellant Net 2.

1.2 The investigation kill to seriouse of Show Cruse Value No. 2007F (A20/26 81/2003-14) cancel 31/07/2013, containing recovery of Contral-Excise duty of Rs. 60,40,7802- from the unit under provise to Section 1.14 (1) of ure Central ExclusionAct, 1944 (mereinalter reformed to be "the Act") along with interest under Section 1148/Section 1144, of the Art and for Imposition of penalty under Selligh (LIAC/Sectory LIAC(L)(c) of the Actineed with Rule 25 of the Central Basise Rules, 2002 (hereination retained to her "the Rules"), imposition. of ressurat penalty on Sini MkICI Gupta, Parater of the unit, penalty on Appelant, No. 1 & Appellant No. 2, Broke upper Rule 26(1) and Rule 26(2) of the Rules. and trinainy on Anjor'l murdu. 3 & Appellant No. 4 Unget Rule 26(1) of the Pules. The sold SDF was any discould by she lower adjudicating authority vide impounded. preprint ming Constal Exception (U.Y. S2,+0,789)- alor unwite interest and imposed register on the unit and Partner of the unit and 50% Bharay Schith-Representation uncounted primate of Rs (2+.15.354/4 and Rs, 36,43,411/1 or). Appolant Nr. 1 is Appolicit. We A under Rule 25(1) and Rule 26(2) of the Rules. retrizemently; immersed prinklay of Re. 67.040/4 on Audellant No. 3 and perk to of (n,R) 28,969 A contact prilling two in under Rule 26(1) of the Rules.

 Leing aggrieves with the hologopa order. Appeliant No. 1 to Appeliant No. 4 preferred appears. *Side will*s on the following grounds:

Appellant Ngs 1 & 2c

(ii) The subeliable had requested to cross examine Appolant No. 4. Tack (over adjudicating authority instead of granting point salar, et cross combination,

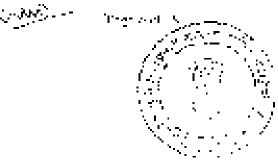
R. CAR

anjunicated the case and thomay the impliqued order has been passed without following paintiples of name of justice. They relied on following contracts in Support of Pasis contaction,

 Sheliman Agendes – 2000 (120) F. T. AF (Trikorist) Contributeska: - 1990 (43) E. T. 289 (Trik) Taketta Sjänners – 2001 (120) EET 568 (TARA) (508/004 Chemicais – 2001 (120) EET 271 (TARA-State))

(i) The indugend order has not dealt with their pleas made in written, easy and the programs arisers to and reflect upon by their have been ignored by the lower adjudicating autionity and therefore, the impligited order it is nonspeaking a dimon-research onkey the no farcing- have been received on the arguments raised holice the lower edjudicating autionity and he has cursoinly and montonically dealt with the pleas of the appendice, that the finding are tasseess and self-serving in nature, that the lower adjudication autionary has shown tubicatin decider in not abiding by the various udiciting renormalization relief, upon by the socialization race by them in real of adjudication submissions: the various close made by them in really to SCN and variation submission filed to fore the various close made by them in really to SCN and variation

Recarding Findings recorded at Para 0.10.1 B Para 0.10.2 of the impugned order, the appelents unharithed that the entries made in the cizry recove ed. from the residence of the appellants are craitments written by the appellants allericquiry with the tonce net ship binaber, then regarding findings repurded it. Faist 3.10.3 Gillhe incorpaet order, the appellants submitted that the department neither provided any 131 nor relied in SCN in which they have "sted doopharati arge number of encoded envires and nemes appearing in the tooket. diaries/notebooks selfed from the prokers, it at there is no excerne preduced by the department of a leged filidit transaction, that the purken of proof slowing on the Department: Clathegercing findings recorded at Fare 3 10.5 or 3.10 0 or the impagned order, the appellants submitted that the allogation that the solu-Innakar has deared the exclosed orders condestinely through the appoints is not shared as the spectrum, have not admitted to the fact behave documentally. contention avera comparing values appellance were covalized in clargesting removal of any with goods involving Centum Excise (U.S. Of Paul 24,15,354/ Las mentored in Annex (re-VK): A to the SCN; lifet there had to be an evidence regarding sale of somethic directly meaned gravity drough dieapproximits to some persons, that the appellants have non-hor purchased for brokened the exclusible goods dandestingly diration from the promises of the ship



67740 NO. 97/16 (12) to 121/8414 (Unit-Ad-

brocket and also die autowized signatury of the ship broaker has nearer stated that they have sold die goods transceamely; that the deposition made by different berson in total statements are not relevant; that none of the userscorters have polifered that the genes constantially depret by the appellant had been transported by them on tone of the purchasers have policered that the statigents were hardwated by them of the purchasers have policered that the statigents were hardwated by them of the anged as policered that are using been paid to the appellant.

(c) I can experiment are not covered viagon such 25(3) of the Suce as the appoints have not dealt with the excleable goods in any manner: that the sole qus use the aber a twitter this rule is that the person has accurred boxassion of any exclusible boots with the convoledue of belief that the goods are fable to constrain under the Action Kulos with the rule being of any way concorrect in soling of purchasing of any odiet manner tow) with the exceeded goods that the appellants releation decisions in the rule of Godreg Reyer & Mig. (b) equiparted as 2002 (166) E = 161 (1) not form with emphatical action (161) = 11.15 (10, 101).

(v) Without pupulitie to the oboxe, the appearents submitted that the pennity imposed under Rule [26(1)] of the Rules on the partner of the firm is Rs. 5,00,000/ for the algorid duty evaluent of Rs. 60,40,78.9/ means 10%; of the augy evalued and pentity reposed under Rule 26(1) of the Rules on each of the appearent size size 24,15,354/- for allegedly duty evaluent of Rs. 24,15,354/- for allegedly duty evaluation of Rs. 24,15,354/-

(v) Regarding penale under Rule 25(2) of the Rules, both appendixs submitted that the lower adjuduating authority not discussed the various grounds and pleas taken by the appellants in support of their contention that they had not taken the penval credition the involces issued by the ship bracker without receipt of the excissible poods monitored therein; the fewer adjudicating authority not discussed as to new the appellants about the ship bracker in making such documents, on the basis of which the openhants availed convet credit of Ref. 35,49,4114, each of them, without receiving the corresponding quotes; that no corrobotative evidence has been produced in the impugned corrofor inclusing penalty under Rule 26 (2) of the Rules.

Appellant No.3:

(?) The appellant submittee that during the period linexe depute Perpheter of M/s. R. C. Gupta & Co. was Shit Kam Gabal Super with (spinol on 33.01.240.)

 $F_{\rm e} \rightarrow \Delta (c L_{\rm e} C)$

that the Serger's Coola, son of decension stin Som Coold Gupta, because prophetics of the finitial legal bair; that torrally cannot be indexed on received person and if imposed cannot to recovered from the legal help that diey relief on case of law of Tarak Nach Seyrin (1987 (21) E T (651); that penalty indexed corproprietary fine cannot be recovered from the legal help that died of the probability fine cannot be recovered from the legal help that died of the probability fine cannot be recovered from the legal help the deads of the probability fine cannot be recovered from the legal help the deads of the probability fine cannot be recovered from the legal for service – 2010 (20) STR 104 (the final): Nacra Nacpa – 2010 (262) ELT 705 (TricMuniczi); Marges Stright - 1995 (85) ELT 124 (Tri): date? Will factor, and imposed - 2000 (117) -11 225 (TricFliernzi) and Volum fortunates – 2008 (214) -61 -214 (tricMunicque

(3) The induspice only besiden passer in a methodical way without up/ying mich, and without considering without submissions, without supplying to only or streament. Appliant was implificate with Contral Excise Range, Manel Cottindgara, Civisker. Figure Gebindeath ander Central Excise Chandigath-Fi Commissioner a.e. Contral Excise Drawing at the reactive field of the adjustence with the terms gravitation address as held to julying the ones of the cost of the terms gravitation the gravitation determined or det. The integrate proof of the terms of Science 104, reported as 2001 (100) EUT 156 (TR. Change), Pauthonne Acro Science Contral Sys (P) and report in as 2000 (116) SIT 103 (Thurch).

(N) She' Ram Gopal Qupla, propreter of the firm at the relevant onwe was evolved an 13.11.2011 and at the line of lectroing statement to UK 38.73%) by sonviegal heir was the sole proprietar. It has been dot signed from the logo from that he knows everything, unch number, earne of broker, have of broker of broker that the world of the investigation is fake, whisted and shady. The appellant has the statements of statement without being a fowed to read. All the ladis and chorestances were got agreed without being a fowed to read. All the ladis and chorestances happed on the statements are not meaning with the fadual busiled.

(a) In approximation beam dated 22.05 2012 requested to the Kwar action affry authority to supply ontrain rolext uson documents bus 10 \$0.96 contracts supplied to the populant including sustainent/recard of tracepolitic statement/record of monitraction/solitionenkor, statement/record of tracepolitic statement/record of Monitre Board showing that the disputed spous were received by the supplication tracement of inverses record of getting statements region in curvy follow has been lebacted by the anticlinitial case open got signed fraudulendy/fleually and in unital monitor.

8.15

Pop. 7 cd 16



103 The standed copy of record of the homepointri has been into porated in SCN do sol contain the particular of the grads in dispute to have been received. ov the subellast. Boy department fried to supply evidence available with the a blem the record of Martiane Board. It has been mennened in SCN that some second of Mathims Sixed is not available, entries at truck having registration of terror again District and not make as entry point is issued on erontally basis. The appoint failed to enderstand the "westigation at the end of Maritime Board as rolland documents, entry has been supplied to the appelant showing alkegoridis meeting contrase. Without any evidence op record, statements got signed that the appenant of concreased scrap illuidy without payment of Central Eache daty. and negative such nervice werd have seen in menore and regimes beyond of cheques the apartwait receased hard; the case from an weyship breakers through angedia from broken and ship broeker jointy. The statements without any such evidences dubishined through pressure factors in the same manner and same size by copying and pasting the bara vertation which shows that whole of the investigation is fake and malitices and cannot be reced upon

(vi) Not a single buck/vericle can carry goods without valo donuments as taxes/vericle from Alang. Bhavnagar has to cross Sales Tax Crock both of Gigarat, Reported, John Alang, Bhavnagar has to cross Sales Tax Crock both of Gigarat, Reported, Jaryana and Funjab so as to reach appellants; promises. The givestigation from to contrarge onus as it may not unclude latered as of State Government Ramons situated at the entry number (policille) families of Gujarat. Rejastrant, Harvana and Punjab. The department has not commoned the truck event/buck divertification in these transitions.

(vii) Onus to prove a legation like initializationed and the department carnot shift the same to appoint without contrarging its onus as the unit following cases: -

- Rama News & Papers Ltd. – 2006 (201) FLT 4079 - Chandan Tobacce Colle (201– (201) FLT 503 (T.1. – Ahmel) - Snyastes International Ltd. – 2014 (314) FLT 607 (T.1. – Coll)



ų:

appendiment there is no evidence in S2N of transport company showing the openal received by hypothetic from the unit. It has been menamed in PCN 1921 subments of Broket Pradeep Gapta was received at 25.09 (01) and 05.15.2010, however he evidence in the record of the sold project supplier to appendimentational above said descence. The hypothetic has received by supply the captes of the statements of the cost when are yet not supplied.

(iv) II. Les been aloged that oppolient was egrece in the statements that sale purchases, were mode variable over of involtes and that payment of the vacuast to removal was more by chordles and after recept of chordle and in by sind bracket, appeare her received resh througe engene from since sheft introducer from the proket/ship breaker (birty). The races stated in the statements cannot be balloved as no person after 4/5 years can record statement and can dentify the back number, name of seler, have or broket, we ont, exait date of purchase, name of transporter without verifying the record. Thus, all the facts nameted in the statements are categorically ceried to have been accepted and agreed by the appeliant and it cannot be beteved date of person cannot be balloved recorded without record.

(x) The department contour have the allegation on the basis of presumptions and assomptions as held in case of Natech Polyale's $D_{11} = 2004$ (177) EUT 385 (1605)). This well betted have that statement of co-appetant without any comphonation evaluated contour be made the sole basis for imposing penalty on other co-negation is at held in the pair of Vikram Sinch Ball's reported as 2005 (2003) (1270)3.

(x) Some transporters who have surged in the statements to have surplicative track. For clances the removal of goods and some probability who have opposite random dandes the removal of goods. But the SON, were not issued to such transporters and prokers, the others imposition of penalty under Rule 26 of the Rules is not sustainable. No taxostigation have organized to such the appellant. The Horbita High Columptification in more of Motabasi from and Steel Industries reported as 20 th (310), 11 (271), (0.0), box sported from comparison and steel Industries reported as 20 th (310), 11 (271), (0.0), box sported from comparison and steel Industries reported as 20 th (310), 11 (271), (0.0), box sported from comparison and steel Industries reported as 20 th (310), 11 (271), (0.0), box sported from comparison of the promotes of the assesses were not visited by the Transporters with ordinary and the promotes of the assesses were not visited by the Transporter structure to a state of the promotes of the assesses were not visited by the Transporter structure to a state of the promotes of the assesses were not visited by the Transporter structure to a state of the promotes of the assesses were not visited by the Transporter structure to a state of the promotes of the assesses were not visited by the Transporter structure to a state of the promotes of the assesses were not visited by the Transporter structure.

(x1) Appellant has requested for cross evaluation of Particl of the Unit, SmoothShin Endoep Guota, Transporter M/s, Varkhman Pictraport the concerned officient (0-c) (, when statistic, Neither Lipss exercises of was provided not unit $\sqrt[3]{}$ $\sim \sqrt[3]{}$ $\sim \sqrt[3]{}$ $\sim \sqrt[3]{}$ $\sim \sqrt[3]{}$ $\sim \sqrt[3]{}$



reacon was given in the troughed order denying cross examination and Jacobers for implignest entry is liable to be quasiled. The appellant rolled upon following judgments in this regard.

Soudies LP ywoodd - 2009 (245) (4.1,003) Gogla Synthetius LC - 2014 (202) CL, 225 (m. - Ahmal) Alws Fibres Pathlid, - 2014 (202) CL, 229 (m. - Amad.) Swatterf i Polytos E.J. - 2009 (242) 217 CD (m. - Del.) R V, 5 Ans Pathlid, - 2009 (242) 217 CD (m. - Del.) R V, 5 Ans Pathlid, - 2009 (242) 217 CD (m. - Del.) Sin thetae Polytos Thick - 2009 (236) 217 -4 (26H)

(xi1) The penalty bride: Rule 26 of the Rule, is impossible when there is up fiscation of goods as held in the case of Shyam Traders reported as 200% (279) ELT 466 (T.i. – Dec).

(kiv). The city evidence available with the department relied upon in the introgred order is the statements of the appellant. The appendix clared, important. Tacks which prove that pre-printed statements were (locking)ed without shawing its concerns to the appellant. The lower adjudicating and only ites not ciscussed the succession on these important lads and passed the improvedprover by sonor no the same: that such lengthy statements of six persons cars of be recording within nour as proved from the all day't duly syon in by all the control of the takenier is saved in the computer and reports of date applitime of mostion of Try, date and time of paying the De would have proved that the free in the concluse were created and saved within minutes way by changing the pame of the persons making the statement even without change of para monder and other facts. When under RTI Ad Glis information was requested to supply, the Foulid Information of the Office & OSCEL informed '9.81 miorination/files are not available meaning thereby that the files are deleted to wash out the intoritant fact. The appellant hat, filed written comptaint to the Recepte Secretary, Government of Thoia Lymake exclusy of this lacident.

 (x_{2}) - Siz persons visited DOCEL office on some day to record the statements. In Figs then get recorded them one of the persons Stin 4.0. (note that he add got the material clancesticity, while his first 3.0. Origin and records with involves as mentioned in Poro 13 of Attichuit.

Apprilant No. 4:

() in integrate order see ont cost with their press made in written reply new for programs referred to and relical cost by three have been ignored by the lower adjudgating authority and therefore, the impogned order is a non-

per da la composition de la composition

Fale 10

~ ~

11

spooking Collination reasoned order; that no findings have been received on the arguments tabled before the lower adjudicating authority and haves carsonly actionarically deal, with the pleas of the appetants; that the findings are been sub-software in metally that the lower adjudication authority has been judical indication in metally that the lower adjudication authority has been judical indication in metallic by the valides (udical pronounces one releval open by the appetants in support of their submissions) for smoother actions are constrained to the valides bees made by them in reply to SCN year written submission field before the adjudicating authority.

(0) The appeliant nativequested to supply cupy of all the American and selies upon documents as mentioned in the American-K of the SCA loc. The over aujusicating authority had not execting as the request and the impagnet order has been pasted. The lower appelicting partnerty had contravened the precipies of netural publics ay not privating represion relaxinger, peakants.

Regarding findings recorded at Para 5.00.1 of the impugned order, the 9°). upper and submitted that they have i purchased any finished goods, elleged to have been diandestingly removed, chrough Partner of the sum oscillation Sim-Vincel Paley that the appellant never admitted the facts that they have increased sizaplite, exclude goods belonging to the ship creakar tribugh ship traaking brokets in claridesting stander, 'I as the charges of claridestine removariant "lightour classe is required to be proved by proctation of a Trimative, positive and langible evidence; that it is well solded principle on aw that congets of diagail ou chase are serious charges and cannot be estro-specified the proportion to the diaries of upverified malare; that the appearant has not purchased the goods. under disable, dievidamich beliebie de behälty under Ruke (2604) of Wit Rukey. without prejudice to the acave, the aspellant scientified that the penaltyinclused under Rule 26(1) of the Rules on the partner of the furn is 24. 0.20.200/- for the alleged duty evasion of Rs (60.40.789/ impacts (0% of the duly evades and penalty imposed under Rule 26(1) of the Rules on part of the reportant 2, Roy 8,28,502/- for allegedly duty evasion on the 8/18/45/2/ initians. 10.0-> of the elegad duty evaded.

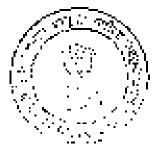
Potonai hearing in the matter was attended by Son Modifier N. Victoriar yes Characted subconsition called of Appeliant No. 1, Approximition 2 IN Appellimit No. 1, which relievated the grounds of appeals and match written submissions in all time appeals, that they have not been substant with rough upon documents (which totals 2-3) that in assence of 300s toty are not after an properly defend thermatyes.

 $\mathcal{M}_{\mathcal{C}}$ ef t 2

Appeliant No. 1 & Appelian', No. 2 in their FL submissions stated that the 11 lower child of ng authority dia not allow cross teachation of Shn Mananez-Rana, Parute oli M/A. Maruti Metal Encustriles. Stavnagar, vassi net provider. RUEs as requested vide reders using 33/31/2017 A detert 31/03/2017 () that the Rower adjudiceting administration polygoant of individual regional hosting and thirs, the supurped order is visited, doing in violation of printing of fratures granger dest it is excledible the department is not sum whether American No. 1 was une rescher Appelen. Not 2 was involved in solidalise for injurent transactions of noth were involved; that deally such about them in flaws should have been sorted out oviatil east for the salle of justice the adjudicating authority should rave comparison of discussion these methods which has not been done in the Implighed order: that both these appellants have dealty mapping and rayealed. their business activity and they coulded understice business pointly; that neither the SQN peritor laping states contraver this fact and the test is to be such out for imposition at penalty under Bue 26 of the 30'es; that in absence of such Indires, both these appeliants cannot be penalized, that the lavestigation has real considerated the bears timperplaned on given by the appeliants with regard to entries in the diaries; that many entries were estimates/survey & the courts ying as who as proportion of the breaking varies that the larger adjusticating authority. nee contribution morely callying complexite in charize with these in shorable device. as conoccration'; that how can by metching some engles is records select hom. the same berson car, be considered as composition?: that the ower actionicating and only may failed to appreciate that the submissions of the appeliant without any reason recorded in the inpugried order with recard up may hing of entres in ship breaker's records; that the entries made in Cles/diaries Not A(3, A)4, & A(0) recovered from the residence of the appeter is are not invitibut estimates: that Appellant No. Cland Appellant No. Blane not i able To pertails under Rule 26(1) of the Rules since they were not involved in possession of the invalsable goods removed clancestingly; that they had not amaliged sales involves without of ysical defivery of the corresponding goods and they reced on case law of Nagpur Alloy Castlings Crimted + 2002 (142) BLT 515 (SC) wherein it was belownail the imposition of penalty on the assesses, who had rodaring to gate by evaluing payment or draw is they'rait that the judgments relied upon by the lown, accurit thing out only are not remain with the track of tels case.

Angellant No. 4 in His Philipulan science stared test the investigation like not 12 commonsted the means tiony explanation given by Appelant Nat 2 for englishing ti de la secta de

19,0111,0114



The CD, that many entries were estimates/survey of the grade synglet values slots of ship breaking work that the over adjubitating autionity has considered ually ig our order on doites with these maturage device α_2 commonation that matching some entries in records selved from the same parameters can transfer ed at consideration; that the lower adjubitating authority has failer to appreciate on subtrations of the auteblact without recording basisers on the impligned theories of a subblact without recording basisers on the impligned theories are of the auteblact without recording basisers on the impligned theories are drawning of sources in score basisers meanly; that the entries mode to particular Automatic from CD was investigation of appellant. No. 2 on Subcay for an efficiency from CD was investigated to that entries removed from CD are of damonal network; that the operation is not take for paratty index Race 26(1) of the Rules, that the judgments raced upon by the ower adjubitating subority are not recorded to the facts of this case.

b. Becaust behaving in the matter was effended by Shit kakedu K. Shahu Anvested on behaving Appellant No. 9, who reported the ground for spheric and submitted written PH submission to emphasize their argumenes; that he had ruthing more to say.

3.1 Appellant No. 3 (h) PS submission stated tott at the time of metatoing of statement, A consistence its from FigU No. V-7: PIOLNO, 78, Pict No. 132 alleged to have treet accepted by the appellant meaked without Control scores reveals against which the SCN has been (Soler, that the damond against consignment) repeated from FigL No. 132 (of the doil) has been controlled, that the Control state (Appeals) vide CIA No. EHV-EXCUS 000 AFD 113 to 101 2018-18 materi 12.05 2018 had quashed penalty against consignment meaked troop for the score statement was recorded against at 1 consignments, the score is used to be accepted and penalty to provide state.

Figil<u>inas: -</u>

ł

5 Appearant No. 1, Appellant No. 2 and Appellant No. 1 know (first appearant beyond period of 60 days but within lighter period on Pull tays. Show these appeals have been fled within further period of 30 days as mean both under the Applit conduce delay in filing these appeals and proceed to deduce these appeals on marin.

7. In avertasefully gone through the facts of the case, the tapagrow order and written as welles or a submissions made by the Angelliot. The reads to be decided in the present appears is whether the implightmoder, in the facts and circumstances of this case. Involving penatry on all four ophologics is carbou of otherwise.



3. I four that the officers of XCH4 conducted coordinated sources at the classe, of prokers and thereportors, then where various inclining documents. We directs, files, lorsh paners, conjouter, per unive, euclased linery receipts, conjusted at the presented is indicated by indicated states, while resulted in measure, or various inclining the line of the presented.

9. If not point subplified that the lower adjactualing authority while norsing the immegned order has specied the submissional made by the subplication howevery 1 find, that the lower an indicating authority has databased defends submissions of the appellants in detail at various sub-para(s) of the rapidgent order and also reven his reasoned the fires and hence, the impugated order carribe set aside just the way appellants de desire/wish.

Dirind Diabit, is a matter of record Diatistatements of the partner of the 10. unit have been recorded after all the exclemes in the form of documents, diaties, recovered from the cremises of Shrif 2 and Shehr, Groner, Appellant No. 1 and Appellant No. 2 mining the investigation, were placed before "this The partner of unit has also seen Parchnetto dated 10.06.2010 preventables precises of the) of and the stooments given by the appliants as we had be-not deep: that hat hat completen pullicient opportunities to becase/go torooga various evidences. https://www.tosumony.about the truth and correct essiblered). It is show from their meaning of Appellant NL, 1 and Appellant RG, 2 that lotter are donoments in form of dury maintained for clandeslinely removal of the excession goods, thus, this statements of the bacaker of the unit have been stry. consistentiable by the oral evidence, collected from the appellants. At the time of recoving susceneries of the parametro' Lie unit, he was shown Fandhhamas. various statements given by appellants, brokers, transporters not laise. He was ative shown enhanced property on the case of investigation conducted in restort of records mixed from Appellant No. 1 and Appellant No. 2 showing date is of the part action, carried out through Appelant No. 1 and Appelant No. it by the rays. I find that from the documentary evidences i.e. solated clarity of coordiant. No. 1, and Appellapt. No. 2, and the statements of transporters, in is provid deside unit had removed the goods through Appaloint No. 1 and Acpeter J. No. 7, Candestine patient and diversion of genus. These transactions are tailied with the most of Approximation, 7, and Appellant Roy 2, which are complice state with the constraint Angedias alway whic admitted recording transfer. of tesh amount. There are substantial exidences in the form of cools herbary and



 $\mathbb{C}^{(n)}$

11.

oral evidences on record resurned from apparent No. 1 and Appelant No. 2 in espect of the USC rouged in transaction with Appelant No. 1 and Appellant No. 2. I find that the investigation monty componisted various estuarious as regards eviden of Central Excise duty by the rind literatory. The Department has proved Devorid doubt that the unit had evaded duty of Re. $SC/C_0/860\%$ is cotalled in relevant America(s) of the SCN. The records dearly provides that the unit Appellant No. 2, where statements were perused by the patient of the unit before going no constatements have the any retraction at the odd of thes. Therefore, in these contractors substantiate the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes such Statement No. 1 and Appellant No. 2 and arg with peruse the dhardes

10.1. I first that the exacted genes were electronal city by the unit on rash. cases up a fine of baye sitter uph Appellant No. 5 and Appellant No. 7, who ways the paraons 'row yed in wish transactions in respect of anyourbinete/vable to the unit orthon directly circlinough angedias, Appelland No. Liand Appellant No. 2 airs the persons that Appellant No. 1 and Appellant No. 2 have also received brokerage in pash, and also diversion of the excisable goods. During investigation, It is revealed that such transactions were cone in tash more acymmized with clandestine realized of excloseds goods and praking cash gaymont to the unit. It is ago observed that Appellant No. 1 and Appellant No. 2 have performed indiaccounts for the self purpose: that they have mathematified transformations shown missized records. Nence, Appellant No. 1, and Appollant No. 5, have concerned monisalizes by way of abeth end to clancest ne clearances of extranatic goods and facilitation cash transactions between the payors and the solids, thus, in removing iseting and in all such topports dealt with excessible pools on which, appropriate another of Centrel Bottle dety was not pare 1, toursford, land that ogosellant Nationalia Appelant No. 2 are laborita penditation under Rub 26 (1). of the CIR.

30.2 If also find that the unit had leaded inverses in the needer of some bersons who universitied the involces without physical de very of pools to avail the result and the tablet to goods conversel under these invoices to obtain the sons to contradiction of statisticity provisions. According to the Contradiction of statisticity provisions. According to the Contradict of the SCN of the impliqued order, to view of across the distribution was discusses in the SCN of the Tableto penalty under Role 16(2) of the Rules.

10.9 The parts in hand are distinguishable from the facts of milds upon

 $\{\beta_{i+1}, \dots, \beta_{i+1}\}$

1000 12 10 12 1000 12 1000 12



· 8 -

Sudgmed invariables the potencets resumed/collected from Appelant No. 1 and Appelant No. 2 as well as statenients of Appelant No. 1 into Appelant No. 2 were never retracted. The investigation of USCL revealed that the excloseble periods were cleared concestinely and Appellant No. 5 and Appelant No. 2 were periods who old thance relates works applied as investigations up of payments against related concestinely and Appellant No. 5 and Appellant No. 2 were periods who old thance relates works applied as investigations up of payments against related to the valides proves, back applied precises of concestinely removed goods as well as diverted excisable goods were name or by the portion of the unit on the proved vital role in evasion of Contral values of my by the fait by contravening validus provisions of the Ceptral Excise Applied recently works in the over negative to the the proves instrugs in this englishing if one provisions of the Each and Excise research to disagree with him. Appellant No. 1 and Appellant No. 2 relied upon validus decisions within the provisions with the same as 0 contral upon

10.4 Appellant No. 1 and Abscillant No. 2 have cetil with the goods billure manner prescribed under Rule 26 of the Central Excise Rules, 2003 and therefore they are flade to benally as they maintailled biaries in coreo language and made. details of fair as well as injulic extenses by the phill, when asked about the enuies in the ciaries, he gave evalue replies (ke, these accounts the imaginary, he was practicing accounts on Sundays, etc. However, DECEI officies got the coded use decoded and all details of clandastice removal get invested. The decoded data in ratelled with the official cara maintein countrie a extreme form as well as goods deared under Contral Excisit involces whereas for tearly manuactions, no Central Emissi provides were sound and no Central Locium duty. was paid. This might data authematics the data resolution by Appendix No. Δ . Asperancing, L. Brother of Apperlant No. 2 was narroing pushess of registered. dealers and was involved in for itrating clandest no minioval through his closes. This The relia de spowdo, this transactions for various buyers and cellers. Broach angelies, Appendit No. 1 and Appellinit No. 2 in their submediate arrived that they had not been including into clangesine activities but accounts. jound in Park Drwy/ Creapuur established their Divolve setti (İreciM abaargument of Khining accounting/software is nothing but an altempt to get OLD St. o instance of low, duity limbility, build also a faul that any software is to be instanced. erteen is computer decktop or collog and not in Pendrive. The comparison of duca resonned by DGCE with the data available to Part Drive is notifier a motifier nor a ca-ndice roe.

10.5 Appellant No. 1 and Appellant No. 2 Appellant likely likely likely likely likely to the investigation officers puring search itself.

 $\mathcal{C}^{(i)}$

It is bill roomd, that Appelant Na, 1 and Appellant No. 1 had not by appreted with the investigation and had given exhibits righted a liabing. Therefore, they table 5 velocing the under Rule 16 on the Rules and Derivates of Sec. 24,15,354/- for abading the unit in damagence charance of the excissible goods and DS 136,45,412/- for abading the unit in francolent tassing on Cervet Credit by Isailing Ceruel Excise invoices only without physical supply of goods (mposed on Appelant No. 1 as well as Appelant No. 2 by the adjustment of the excission room of the Rule 26(1) and 20(2) of the Rules is justified and proper and there is no next to interfere with the order.

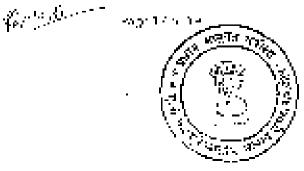
10.0 If Fud that the facts of the case are resanguishable from the facts of the cases in which reish upon judgements have been querer by these two appellants, name of lies the coercitants, resumed, lanalysis themes and data, storage devices have been correctivated by the statements of Portrei of formally Elt i Bhara. Shefti, Broker, Shil Manish Patel, Accountant of Shri Bharat South, Ecology statements of Appellant No. 1 and Appelant No. 2, statements of transporters, angebias and die records obtained from GMB author test. These two inace closely monitored, arranged and managed atlats of conflicting contaction made by the unit. The versity of the documents resumptions Apply and No. 1 and Appellant No. 21 as been testified by the partner of the Uph-All the processor a sind evidences collected by DECED prove beyond pound that the une and the partner of the unit were involved in the ideal/re describes of He provide, the eastements given are valid and equiling the over of the ord. imme, the same have to be considered as for operative evidences and he further evidence is required. In this regard, I would like to rely that the folimaing judgmentas-

-

NAREOH 3. SUKHAWANE - 1996 (F3) FJUT, 258 (5.01)
 Rakoh Zonar (&rg + 2015 (.sof) FLU (21 HC-Dei

indications' and yo beam avecasively as upstreamed in earlier parks, would be now applicable in the present case particularly in the facts and clost thetar cas of '1 is case. The presion' Appellant No. 1 and Appellant No. 2 for not (reposing honolty under Rule 26 ib'd is not level and proper and hence, the same the referma

11. As recards desire of Cross Examination, D in ultrat the lower adjudicating authority did not find it fit to extend the obsorbuilty of cross examination and while deriving the lower adjudication and only has reled upon the various ensorblaws as detailed at Pasa 3.11.1 to 3.11.4 or the implighed order. This case is of clandestine removal applicably supported by the nest of oral and documentary evidences. If do not see any infamily in the decision of the lower adjudicating.



. G

authority in deriving the gross examination to the apprilants, especially when he spectra reason for seeking cross examination has seen given by the appellants.

11.3 If in then files that vice the impliqued order, the lower acylesching authority has non-more domand of Genard Excise duty, interest you promove upon the follower more noticed. Mys. Hat Nilshna Stee Corporation, Plus No. 102, Ship Brancing York, Shalva, Taluka Teleja, District-Dhavragan and also incosed terminal notability upon Yhit Nikoli Gubia, Packier of the unit and Shin Branzt Shirth, Krower, However, notice the unit nor the parameted the unit or Shir Brazit Shirth, Krower have proteined a posal before this authority against the impligato also:

10.1 The first Appeliant No. 3 and Appeliant No. 4 have been a level is have purchased goods clandestinely detried by the unit without payment of Central Excise Bury addividuations ellevise involces. The lower adjudicating authority has imposed penalty upon them ofder Rule 26(1) of the Rules as he found that these appellance were concerned in purchases of dar destinely cleared goods. Appellance No. 3 and Appellant No. 4 made contended that they cannot be ponalized on the Issue of Chird-party ecideoces when no investigation has been carried out at their promises.

11.3 If The chain a be of Abdellaht No. 3 is bothround in the booking segisters of this transporters and no describe evidences are available in the SCA/Injugrad procedes tablishing how verifier of Appelant No. 3 in purchases of clancestney powered goods. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicition, evidences available in this case ∞ hold. There are no sublicitient evidences available in this case ∞ hold. There are no sublicitient evidences available in this case ∞ hold. There are no sublicitient evidences available in this case ∞ hold. There are no sublicitient evidences available in this case ∞ hold. The power and No. 3 has abased clandestinely cleared goods by the unit. It is important to note that appellant. No. 3 was not preprieto; of this turb of the hold of his talber of 2010 below, if the turb of the hold of his talber of 2010 below, if the turb of the labor for four only after death of his talber of 2010 2010 below, if the turb of the labor for the power at the labor of the turb of the labor of the power of the turb of the labor of the power of the turb of the labor of the power of the p

11.4 Third that the Appeliant Nork rengaged in purchases durough Appeliant No. 3 and Appeliant No. 2 and Appeliant No. 4 categorizally adeCtted in this streament cancel 01.01.2013 (hat they had bure tased 15665 kds O properties from the work that through Appeliant No. 2 will out cover of Central Excess involve and without payment of central excise only in this from Angeliant No.4 also admitude pattern of code (Gized for 100) and informations maniform to be admitted on 100.000 and without payment of central excise only.

 π_{i}^{*} \sim^{1} \sim^{1} \sim^{1}

Le diarte, of Appellant No. 1 and Appellant No. 2, which he reven reliabled bill date. 1 find that Appellant No. 4 with the help of Appellant No. 2 contented his self by why of turchasing, help long the possession of clances inely dealed goods which were halde to reaf scenes. Appellant No. 1 is flatte to periody under Kels 25(1) of the Rules as imposed in the impligned order.

3.7. In Mew Of above, I conclude repuqued order and relixingly appeals except appeal of Appellant, No. 3 and penasily of Rs. 57, 1407- in possiblion Shri Sanjeev Guptz, Appellant, No. 3 is postawin.

KAS = C Aline of 21 data do Aline of Aline Aline Alineatic States and the factor of a second state of the success field on the Appellants state, dispused of The states terms.

्रिये के दिने क (कुराय के दिने क (कुराय के दिने क Addres Telle प्रसान आएकन (शासहर))

<u>BVR.PAR.</u>

Productor of M/s. Smee Gible Fotogrish, 301, Stopports Pot Patinal Clowik Wayleway' Rev Phovinger – 804 601.	તા, ઉત્પદ્ધારા આ દિવસ્તા દિવસ્તાકરુ, ર∧છ, શાક્રવા કહી, તેકુલ, મારીતાલો કરીંક6, વ્યવધાર્કી રીક, મુલ= પ્રશ્ ફ્લેફ્ટ્ર			
2 Shri Vinoo Amarshiobai Patel, Hot 3 102, Eston Nogal City, Opp. Victo Park, Shavnakar – 364 002.				
 Statisangers (Luste, Programs of M R. G. Gujda & Co., McCashan, Ma Arthindgoth, Darth Retologisch, Sol Pubjab. 	······································			
Shri Manondra Ambalal Raha, Parts of 12/5, Majuri Meto Industrias, 205, Leela Elceb, Wagnowach Ra Shavnagar – 364 001.	$\Delta_{\rm c}$ = 1^{-1} , 1^{-1} , 2^{-1}			
(1)फ्रमल जुदय आयुक्त, केन्द्रीय थस्तु ४ मेडा ००, ४७२न८७४० से ५ ३७४म्०१९० को जनकारी देव				
(2) आयुक्त, केल्द्रोक करन् व रोज कर, आवनगर को आगश्यक कार्यवाही हेनु। (3) सन्दरन आजुक्त, केल्द्रीय यन्त्र व संसाधन, भाषद 27 वर्ग आवश्यक कर्ज वहीं हेनु				
असर महिल्ले ह	र्शक्ष कर मण्ड.स्टी. भारतान्द्र करे 300 के अ			
📣 गो पाहत	(6) 96루아 등, VQ 127/89822013-19			
(7) मालूहा र . २२/1४9/6/8/2013-19	(6) 7784 F. V2/16/3V3/2018 10			

