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:: OR DERS TN APPEAL ::

The relevance appeals have been died by the Appellants (*Accession*) awares (*Accession*) in we^aAppellant Nat1 to Appellant Natb) as detailed in the liptic equipart Order in Graphing rules. BHV EXQLS (GD-10.94 2017) 18 patter 16.2 (GDR (*Accelerative relevant for*) we find implying the factor) passed by Joint Contains ones, CCE Lland Contains (*Accelerative relevant for*). Shavenger (*Accelerative relevant to accelerative relevant to acceleration of the accelerative relevant to accelerativ*

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- (2) Control Excise duty of Bal(3) 62,3754 for SouthosBer manu actorety of stratage of a risk edirectisable goods and Centrol Excise duty of Bs.37,93,3657 on account undervaluation of goods, should not be remainfed from Appellant Nath Circle Section 11A(1) of the Control Excise Apl,1844 (horgination referred to as free Apr);
- (b) Interest should not be receivered under Section DiAV of the Acc.
- (c) Constry should not be intoosed upon Appellant Not 1 under Strution 1 tool at the Accresid with Fulle 25 of the Central Excise Paren, 2002 (*International Science*), 2002 (*Internation*
- (4) Printing should not be imposed upon Appellar (No. 2 nucleir Kule 20(1)) var Print 20(2) of the (ER. Second Science)

Sector Sector Republics

- (n) Consisty Under Rule 26(1) and Rule 26(2) milline (1) Kolon (if not be imposed Upp). Appellant No. 3 and Apply and No. 1, who concertage themselves in Setting of excisal (algorith in condensate imposed, which they knew and under exact the set for home were field to coefficiation.
- Porksty -Scale not an appendix upon Appellant Net 5 under Rule 2591) Liss. 2254.

2.1 The showe SCA was adjuitanted with the impligrad order, which continued densities of CL duty of Sc. 1(30)23/405/40 moder Section 11A at ten Act, along with invest under Section 31AA and also imposed penalty of Ps. 1(13,25,453/10,00). Appellact No. 1 Checkbertian U.M. of the Act and give option to pay 25 % penalty, if control along with 30 days of the reprint o

 Relieve apprissed with the impugned order. Apprilant Mod. M. Apprilant No. 5. preferred encodes. *Adversals*, on the values (counds as uncert).

Appallant No. 1 :--

) Appellant No. 3 clated that the impligned order has been based only control passes of the Berd carty's evidence: that the lower edjocheding outportry is is not given specific indings withe passing the Coprighed order one collocque the booket brocks, duries, etc. soized theor Pasebhome dated 40.5,2010 from due office-cart-residence precises of Appellant No. 2 (Str. Vinter Patel) and Appendet No. 4 (Seri Kiseore Patel), that statements of vehicle owner / transpected No. 4 (Seri Kiseore Patel), that statements of vehicle owner / transpected control be music then without any partous velocities or dated that the large give order that been been without the following provisions of Section 90 of the Control Paters Act, 1914), that they colled them the case transpected theorem.

(i) Yoradakar: Oyang N.F.
 (ii) Alliance Allows Fyt. Ltd.
 (iii) Bisdal Drugs Fyt. Ltd.

reported as (2016 (266) 19, 266) (17, Aire) reported as (2016 (208) 0LT 749 (TH-Che) reported as (2716 (240) ELT 67 (F&H)

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RAND -----

Page 4 (2185)

The lower edjusively authority has error to moniting through the 1) the seized private roughds have been correborated on the pasts of stancing its 27 b. 0k6/6, angedies, incorporations, etc. as these are nothing but the take uarly evidence up for the multiaddocing evidence of Foaders' and fautterst, the successful of director of Appellant No. 1 is not sustainable: their private nominal/dialities, taip registers, receives and register of Gujara's Maritime Foarcy. statements of prokers are not direct platerial evidence, thet the charge of planded interferences list map that to the established latency with data of the projection and new material from which the Eusi product has been manufactured, that the extended period of comunity or we invoked as a toounts of their factory were audited by the Oktric Types: Duran her 20142 permission to closs-examine the transport (cwhth / transport) (goodies, indadiasi, Shri Bharid Sherit, Indker, Shri Vinod Patal, boker and altr. Kishova (into: tanket had not need examples and thus the incorporation and infinited demand of Centre: Exclanduity and improving complete on Appellent No. 1 (nespeet passed only on the basis of presumption and assumption.

Recarding sueged fraudoiont bassing of the Convuties of the spyellarity iilì and in position of penalty of Rail 10 lakhs under Role 34(1) of the knowledpenalty of Rs. H9.97,313/- unser Rule 26(2) of the Rules Appeliant No. 2. sub-sitted that the lower adjusticating eathority has energing from the on Appenant, No. 1 and Appenant, No. 2 on the basis of clarits and strongs. ote, where from Shift Sharat Shelb, evoker, Shift Yhod, Patel (J.e. Appollatti Ap () and Sort Manore Patel (i.e. Appellant Mat. H): that the excissible (order a mat.) sold of the rack y gave and transportation of the sold conds used to be managed by the buyer of the goods is by the brokers and the freight charges. W0.52.50 paid uville buyers and other prusing of the trades inserts with good. (10) U e factory gate U are very no constraint Appendix No. 1) that no Statement of reciginal and may over terrorized to establish the charge of diversion of (bods). It all using fact that appearant to, it has received sales. proceeds of the youds from the concurred hilly to other through cherges of Bridugh RTPS: Unsufficient gener inscribe of involve to bass macdulary Convaluated in a potentiation state they relied upon the order of Collin estimate Certral Excess, Newsser and Henride CESTATI C der Noc A/11033-11034/2015 dated 12.7.2018. In the case of M/s. Bajarag Cashiog- $\sum_{i=1}^{n} (1+i) \sum_{i=1}^{n} (1+i) \sum_{i=1}^{n$ 7462 S 11 NA

Pv: Ltd.; U an id view of their ecover or non-seen nonality of Rs. (1) aktivated with: 14(1) and pereity of Rs. 40,07,072/1 under Rule 26(2) of the Rules is not impossible on Appellant Np. 2 (Managing Directory – who had is similar that of persists of the fittue shift Cenvet cradic ecopoed behally proposed or Appellant Rule (26(2) of the CBR, that pensity of Ps. 40,07,013/11 shifter Rule (26(2) of the CBR, that pensity of Ps. 40,07,013/11 shifter Rule (26(2) of the CBR, that pensity of Ps. 40,07,013/11 shifter Rule (26(2) of the CBR, that pensity of Ps. 40,07,013/11 shifter Rule (26(2) of the CBR, that pensity (1) is also required to be set aside.

(iv) Regarding confermation of a Verential ICE duty (Annexpre CV-1 to Ure Show Canada do Shift), increaspect, of under valuation of the goode Appellant (value constraint interacts are by the lower abjudicating authority) taken? Increases one instantial rates taken that the pribe of the excissible goods bave cost docts and to the involvement the transfer price of the excissible goods bave cost docts and to the involvement the lower is price prevention of matket of SDM Alans (Statya: that the lower is price and authority has not established that the epice and has more an improviewer and active the the of the shown in the respective frequency/consignments is and discretione, the informated of the confirming differential attachments to dury not the physice of prefer-value(on is not be accused at the information the dury not the physice of prefer-value(on is not be accused at the information of the dury not the physice of prefer-value(on is not accused at the information of the dury not the physice of prefer-value(on is not be accused at the information).

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appellant set 2.5

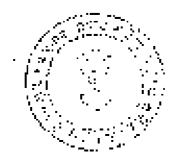
3.1 Koçura ng Population of penalty of Ro. 11 Izkna londer Rule 26(1) and kati 49,92.9137- under Rule 26(2)of the CER Appetant No. 2 referated subh 'ssions raisad 'n respect of Appetant No. 1.

Appediated No. 3 3: Appediant No. 4 (+

Appoint two 3 and Appoint No. A provided similar grounds of Zoperis. Amongstic curries of

(i) that all the roleal open documents were not supplied and therefore, of Adiples of satural justice cave succides following that for expressed order $S^{2} \sim 2^{2-1}$. Now Sol 22

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(.) that appears (.o. 1 have not offented that dury have noticed in the dialoged hereinaval of coads involving Central Excerciclety of K-127,65,663/-37 worked out in Amiestice – WKP-A Lotthe Show Cruso Notice; that there was to evidences suggesting transactions of andulit of publication the goods will out receipts of the goods will out receipts of the goods.

(a) Call the relaxation goods many a factory incolved physical provintant has perspectation providely such movement and by whom the (codd relaxation particles have want sold have not been captured by the Rever actual/of/PG calleded will be elsing extende to sugget that the Appeliant has consolved on calleded will be ship breaker to facilitate the extent of Control twike duty and therefore. Capacito sufficiency on this funder Rate 26 of the Appeliant control of the ship breaker to facilitate the extent of Control twike duty and therefore. Capacito sufficiency on this funder Rate 26 of the Appeliant control of the ship breaker to facilitate the extent of Manus ones (appelies the tops the logic that here edition the esters of Manus ones (appelies Rate) for the tot as 2002 (1948) ELTIGE (TO A M Kukeminispone) as 2003 (applied 1956 (CHSCAT March and Rate Rate Ship here of the Rates for inclusion of centres and the ingrestions of Rule 25(1) of the Rates for inclusion of centres are not even able in this case.

(v) Regarding imposition of genelity of Rev 28,24,40/4 mmonship 26(2) with a Rules, Appolant Nat Black Appelant Nate contended the theory is no product that beyons to the final product had taken Greek. Kern³) and the inverse statest by Appellant 95, 1 without accurate resolution the good plane Appelant Natif that accurate resolution the good plane Appelant Natif that the final product built of the good plane Appelant Natif that the induction of the good plane Appelant Natif that the final product of the good plane Appelant Natif that the induction of the good plane into the state induction of the good plane according to the state induction of the good plane into the state induction of the good plane interval to the president of the good educed by Appellant Natif the next resolution of the good blane to the presides of 51 division and product the transplace induction of Appellant Social Lance formation of Appellant Social Lance formation of Appellant Social Contended by Appellant Natif the state of the presides of 51 division and product the transplace induction of Appellant Social Lance formation of Appellant Social Theory of Appellant Social Lance formation of Appellant Social Contended by Appellant Social Lance formation of Appellant Social Contended by Appellant Social Lance formation of Appellant Social Contended by Appellant Social Lance formation of Appellant Social Contended by Appellant Social Lance formation of Appellant Social Contended by Appellant Social Lance formation of Appellant Social Contended by Appellant Social Conten



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Appellant Ap. 5 P

(i) On gnorial weighting PS, MC, autor, her buck freeting registration No. RECOG, 9820. For No. V.1. Sociyo Mong, have been received by Appelovit No. 5 vice overce No. 1.149 dates 24.9. 2010 by paying appropriate VAC and processes of Punjab poperaneous all was expendently sold by taken vice reacted No. 2006 ratios 24.9. 2010 by paying appropriate VAC and processes of Punjab poperaneous all was expendently sold by taken vice reacted No. 2006 ratios 24.9. 2010 other receiving ortfolgers have manipulated records to make out wase, the fluxes is all polytoping and the second back out wase, the fluxes is all polytoping and the second back out wase, the fluxes is all polytoping and the second back approximation of the second polytopic control polytopic reaction. Proceeding of Mercure 10 Madeir Oppail, March Gobindgerb, Child Presteal, Proceeder, Mrs. Martin Stell Constants, Mercure Science, For For Science, For Science

(i) The Uvid Color Assidiate Control Assist, Shavnagat bas not get torderial prioritization to be utilized the innovated to be and tokenton from thoughts enter a required to be that as to be real as to be been upon the possibility of the Post/Die CESTAT hill be passed Was in the Hermitianal Sector Ltd. reported as 2.01 (302) ELT (50 (16) One) and Max Opin Labor. Asso Reset Control System Pvt., 16, imported as 2000 (16) PLE (50).

(ii) The facts stated in the statements connect to notice to satisfy that is an option of satisfy the contraction report statement in disar from thy the conduction bert wante of satisfy any left to be the contraction of the statement is also been part of the statement and the statement is also been painted by the statement if has been painted by the statement if has been painted as in the appellant were carrying whole of the report; that if cannot be believed that a more distance of the statement if has been painted as in the appellant were carrying whole of the report; that if cannot be believed that a more distance of the statement if has been painted as in the appellant were carrying whole of the report; that if cannot be believed that a more distance of the statement if has been paint were that a more distance of the report.

(v) Appellant No. 5 Lati in show officiave pleared the position about the competing disubstances to which the platement was got a good without heing.

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 Reveal to read, All the facts and dire instances narrated in the statement are not increasing with the fact is: position

(v) There is no single decement applies to the spectan's mention states and explored of broken statementarscore of manufacture/ship blocker statement/record of transporter statement/record as Mentime Board showing shat the dispeter productive received by the applicant without cover with volces extern or goining statements agreed in themy which and been retracted by the appellants as has been got signed if autoently if each or the transport

The scaling door of least of the transporter has been incorporated in $\{ y_i \}_{i \in \mathbb{N}}$ SCN do not contain the particulars of the papers in dispute to inverse an some wetby the spoets its. The department fellow to shoply partment available with if enfmm-the recerc of Maritimo Sparid It has even menu uned a BCN (hat some types). of Munitime Board is not evaluable, and as of report saying registration of Bhukies et fistration and made as entry permit is assued on the talk usels. To experience failed to understand the investigation at the cost of Manhood Roard as you convinents, entry has been susplicitly to the appollant showing a letter particly for n, et also, while in any extension resourt, statements got signed that the appellent gerenssed sprap (liptly without payment of Clarity) Excise cuty and egainst dues purchased date payments in energie and egalvist cayment of (4760-5 The appellant race yet, deek the dean from prekership breakey through sugadia-Comproke land with theaker jointly. The statement without any such exponents. y stakgred Shrough pressure tantics in the same manner and same save by cooking i and pasting the dates verbable which shows that which of the investigation is false. AND TRACTOR SHELLCARED BE relied upon.

(vi) Not a single track/while e bin cany goods without vale documentarias this evolution can always that to come the probability of the comparison of the cost states for the cost of the

(vii) Churstow areve allogation like on a eye briefd build the department caneer uniff the compare spectrality will build is transported and as the children department areas for an analysis areas. Page 5 of 32.



- Factors News 3 Patiens Ltd. 2003 (211) ELT A075.
- Cost Build abs: Cot = 2014 (\$11) FLT 598 (17) = Abmolt
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The repartment received on the basis of presumptions and assumptions; that the appellants reliance the /sign in the case of N tlenk Polymers. IS reportion as 20041(1.76) CE 1.6051(T it is Evel) to contend that the department can reliable of eget neimorphy on the basis of assumptions are presumptions total this well selved have the spectrem of optimized preserved of ensurement or other theory contactive contents of ensurements are preserved or element to a self of a spectre total optimized preserved as the spectre of elements are preserved or elements or elements of element

(a) IN the 20 applied where meters contactation of goods and sense, penalty on applied a the particular imposed entropy of goods contracted as held in the cape of Stylum. Trubers reported as 20h2 (C78) ELT 468 (7.6) – Def.), that every transmoment who cave appoint in the statistication is have supplied the rucks for the dealers who have agreed in the statistication of the statistication is and brokers, therefore increasing the formation of statistication and brokers, therefore increasing the statistication of the statistication and brokers, therefore increasing the statistic of sensitive test increasing the statistic procession of the statistic of the stati

(d) Apple's manage requested tenders a coordination of Dectar of Apple's, Nether (Novellor), Novellor), Novellor, State concerned of Levice of DOCE), Almedadad, that as ther cross what callen, was movined hor any render was given in the implying other decider Jenving cross examples to a state concerned by render line. Applying other is (while by oscillations) is a concerned of concerned line. Applying other is (while by oscillations) is related upper blowing judgments in the repaid.

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- Relations yn the sets the set 2014 (Link) (211/225 (Cr. Shimely))
- A ysi Fictive Tv., Ed. 2014 (011) EET 529 (Tr. Anord.).

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• Swettezh Foldzen (d. ± 2000 (MS) EU (833 (F) $\pm D(0)$)

R.M. Sleep Pet., to = 2009 (203) E1 (209)

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Findustan Poysteri (nes = 2000 (239) Fill (244 (2865))

(x) The inpugace order has been canced without scoolying CUD integrit improvement of the appellants which is moss violation of principles structure (cancel and in view for of OD's C Graner No. 1000/002017/OX dated 10.5.2017.

(mi) The only evidence available with the department refering upon in the insequred order is the statement of Appelant No.5, 0 at a children by statement of appelant No.5, 0 at a children by statements be recorded within hour as proved from the administration by a children by recorded within hour as proved from the administration of the other of the statements served in the conducter and records of date and the of the statements served in the conducter and records of date and the of the statements served in the conducter and records of date and the of the statements served in the conducter and records of date and the of the statements served in the conducter and records of date and the of the statements are statement over when the serving the bit would have or well that the statement of the persons (making) the statement over value the tip would be energing the name of the persons (making) the statement over value the tip was detected to supply the Public information of the Offset of DCCE. (Note that the files are detected to both out the information of the offset of DCCE. (Note that the files are detected to both out the information of the Offset of DCCE. (Note that the tip available meaning) thereby that the files are detected to both out the information of the offset of DCCE. (Note that the tip available meaning) thereby that the files are detected to both out the information of the offset of DCCE. (Note that would be obtained available meaning) thereby that the files are detected to both out the information of the offset witten using the tot. Koven to *X* are the information of the state of the offset of the

(xiv) I & x porsons visited DGOE/ office on same pay to record the state (i.e. it's) is as been get recorded from one of the persons Shri R.G. Gupta that he has got the material clarificationaly write his firm R.C. Gupta had duly received material with b volces as the formed in Para 13 of Affidavit.

4 Ferzonal hearing in respect of Appellant No. Cland Appellant V: 19 was fixed on 13.3.2319, 24.3.2019 and 9.4. (016 newsyor) they neither appeared for hearth, hor sought any rejonant and therefore. I proceed to decide the respects,

4.1 Dersonal induring in the metler was aller declay. Still Mochay N. Vadadariya, Chartenot Accountant on Leba 5 of Appelant No. 3 and Appelant No. 3 and Appelant No. 4 spacestic flattede 31 equated a fact the apparts and markets file in PS, submissions in So(3) appears. Snill Madhay N. Vadadariya, Charteno Appendix and markets if a chart of Appelant No. 3 in PH story assess stated markets provide not being outled of potion.

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opportunity of periodal enoughave filing really. Use theb (equeSU to C255evented periodal backboard densities an indiples of natural just we can equal to be been set appellent No. 3 and Appears. No. 4 been in some brack, it does not even that both word scattering brackes angeber and both word intro-to normity index Ride 20 of the C-Ky that serving of some introes with slares with storage device of not some complete low of the coloring system of a storage device of not some complete low of the coloring system and the internative and CD recovered from Appellant, were reflicing but details one finds and CD recovered from Appellant, were reflicing but details of noots allegad y depressions and provide by physical transports (a), success of neares allegad y depressions of an depression and sold transports with any quote within they know were listed for configuration and there is a site respective relation that and the 25(1) of the LER: Use with a regional but results involves without physics definely of solds as they have operative not estimatives; that they reflect up and definely of the seas of Kagour. Allow C260(19) but response to 2003 (102) F(1.51) (20) in the region .

. . . Decomplimenting in the statler way at ended by Sht Bakash, K. Shaht Anyonate of neural of Appolane No. 5 and upde whileh PK schnissions has they have the discovery tak to Public Generators for entry of poppy that the allegation even e.) (a U-y of the Votice end bot contact are reached that the penalty monthed that is be solve as detail. Shill Spahil Advacate on Leiself of Aspetiant Nati 5 > 0 yields (25, 80) missions, stated that at the time response of streament states operform total 14 consignments alleged to have been accepted for the surveilent. whoch involve against which are SONs were issued; that Commissionar (Aprilasis), Rejord valo Ordeniis Appaci, No. BLM CXCOS 2004/CPU128-10-131-27 (B-10 detect 12.6 2018 Not question the imposition of accepty in second of alleged clarideeline telepist of govers. It allore goeds in the dispute in the present. SON has factually over received by chem in Truck No. Fa 07 GA 2022 on 2-12 (Ct.) thesus hills. Abore t Paz/ke Readence brough Shr. Bhanded, amove Characterization for in TEX externizions 27.8 (2010) nealing CRNN6, 1959 of the diagraphical atory with Persky State on deneativionsilon

Finalogs ;

Fow calculy good though the rants of the case, the implicate order, the Append Vertice in and writtee he wolf is the balls between mate by the Appendix — find that Appendix Mo. 1 to Appendix No. 4 have that $\frac{1}{\sqrt{2}} \sum_{i=1}^{n} \frac{1}{\sqrt{2}} \frac{1}{\sqrt{2}}$



t special Levend bodies of 60 days bod within 1985ber period of 30 days gathered to their constraint/Characteric Account alls were busy with well the offect to mark to be of indicate tax deputtment, statutoly addits, etc. Short these appeals have been filed within fund engletibe of 30 days ha treatmined the Act, 2 conducte; delay in filing these appeals and protond to disciplinal attacks on merity.

Insubsity to be detailed in these appaars are as UNIED.

- (a) Whether Appsilant Xolf into transformery manufactures and clother finitions exclusive goods attracting CE only in Ro. 1,03,30,408/- and identific of Alfy contained along with recovery to impress is consult on Ass ?
- (ii) Whether density of Rs. 1.03,23,438/ Inspected upon AugeBart, No. 1, Deprin Section (1AC) of the Actiread with Rule 26 of the CSR is convoluble as 1.2
- (c) Whether oprody of Quint linkle imposed and FRUE 25(1) of the CPR and Rev 40,07,913/10 meter Rule (F(2)(r) of CFRC speed on Appendix Net 205 of the or not ?
- (c) Whether periody to 45, 27,86,6688- imposed on each of Appellant No. 3 and Appellant No. 4 Import (doi 20(1) of the CSP is moved of objects);
- (*) whether penalty of (a, 28,24,342/ imposed on each of Acpedard No. 2 and Appellant No. 4 under Rule 26(2) of the CHk is received up.
- (g) Whendow periodity of Rs. 55,0597. Proposed for "Appellant Naubure et 3 do 20(1), of the CPR is proper or enary still.

5. Control that the officers of Directorate General of Centrel Excise Interigence conducted choromatted search and inquiry at office of experients, vertices therein, any adiest murket respond regentles, relet, from where thermining indirectory free Daily Gales Reports, note only indicating dash desings, Day, etc. where hyperprise states educed persons recorded under Section 24 of the Act.

5.1 Effort from the statements of Appella dition 2, Appellant No. -, Appellant No. 4, and the longest externed in this Daily destance insports, force three efforts, etc. recovered during search that the memotaturia and destances of exclanatic species, manifer, Modella Socials, etc. In bryets were mode against cash / univ combet transactions. Appellant No. 2, Appellant No. 3, Appellant No. 4, Stati Eliaret Shorth, Storaporters, Brokers, July reliand and anguaba pages instructions to be executing microrections recorded in the origin.



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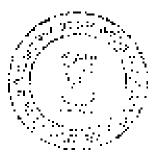
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*Quite : Development for highbooking registers Annehons 78.3 is non-nonanal proceeding to where, your kint Net Net Their cleared 95 consistents: for style valued 2: Rs. 4,21,52,089; involving Control Exception on provide (kultig vite) (RED chr. 30,46,000A + Ethe Clear Rs. 77,300/4 - 58F58 cost AL. 30,936/-) Ansets the Inforces have been involved and the Cleared Exception involve the Second results of petit. If you takes issued and the Cleared Exception involve takes to be repetid. If you takes issued and the Cleared Exception processing takes involve the Period states at 88,2020 for these 91 repute when the petition of the Clear at 88,2020 for these 91 repute when the petition of the Cleared at 88,2020 for these 91 repute when the petition of the Cleared at 88,2020 for these 91 repute when the petition of the Cleared at 88,2020 for these 91 repute when the petition of the Cleared at 88,2020 for these 91 repute when the petition of the Cleared at 88,2020 for the 91 repute when the petities of the Cleared at 88,2020 for the formation.

7.35 — There ()A marke which an mereaning in Question 90, 32 & 55°. 1. aind Good our yets <u>incretant, an min</u>put produce any Centrel (Daily), <u>In good in d</u>ue and 98 consequenced).

n 1. – Shun dhe shave statonyot at Shu Sanjiy II. Muluk, il deshir sabesis monitor replace related wells of goods on "as is valued is backs" on their part. and they are not to big knowledge of markinged by brobers is not community because topicers indexe the pipels and other mailmeans of the . gegehenten of promy sousiekeity af gravit - far kaviling, 19218 & 1976 OF NEGROOM ere flergter ineligies that and to an agreement with the datase and un keninger slept bie bas bilde sznici ar any start mathay the wholes to individual might will note been based. Roto blek yzidt foto di Watar (general products and after and after analysis of asyldelicus and confinitation of goods available for disparent Interfacts and the read- m wanimi in the harmonness, either the person of the onicorrial will be tha poper who independ for the court court and have any character or disensessents of any stad with the divers of the leastly so support. terre, hor, which erive those one to belie the importance of CMB register on rte provid of car towing the number of ship incubing yard. Endes marks or the CHS tensions are to be seen in entrying to the parameters registers. end not to be dened separately. <u>Side nansiers confinit that inteks se</u>pi far kaeding ta' grouds en grej poleoffed givan have at face enteral whip tarakang vind & Alling Champer, Lummer Més, Paya Allis, conta ner skia stato og fo Lingeb kvad er disegeresennte sock gjære – sotword statil ære ble minimpholymry molecule. As one the prevailing practice for bransport of timesp hant Sösiya. Die Orbers pay estry Gees is GMD soni bring Dieir tracka marin the ship may hay your only what they are used a getting fiel sources any end agreed arought charges. Further from the facts and the statements of the wansoorlars it is clear and undeputed fair that the interes for more regi envire viewel eller die selv wid is brahme en an to public any kind of constructly discont to he pair to the prior complet. But her such gradies iha kemunung brada provinsi sa nabur paja papakung yang kang ali mesu ali saup $i_{\rm MM}$ is the form of the point of the solid business for the matrix $rimma_{
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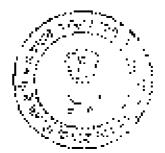
7.4. Milholigh in his statement datast 14.03.2013 Sivi Sarjey R. Kehta. Managing Diversor of Mfr. Pope Fire started that by tweeling of their ship. homeking armultars, as kept gholog evesive replics not relaxant for the is terbigations. The interbigance offeners are smalled at evidences at the ring-<u>pr maandika na saliomooti vet Shil Sentaz Mehta haa bacana sasa</u>nat <u>anjeng best whetever decourses in the form of coldences in its later</u> <u>contacted or nathered by the DRCEL he is react concurring physicitions and</u> nat going rai e am ineve lock at thom. From itil stelement déled 14.03.2015, is in very lacar bizz walebever ally absument wan primering dat bis information and requested to go through and admostrating the same, bu ndhaash in ayn fan nama or marchil kena yn Grennyk the Lanie. Efter Sirfiff Monte had know several stationages prevente to the neurolysing. Success of SACT when henry asked to up through documentaje/detrops patterney the instan Duningania increating the statement, the Singley Multin, Martinghy Existen of M/s. Prive Blue had become molifies entitowards find dimon- dir/AM forth hy the Digit A officiar and showed after ball of all balls, contentially? and survice persoins in the investigation being bilized against an communi-Melter (Anne Albert 🗋

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6.4 White confirming domains of Californy, the impligned order that given extended at fire ligs all Para 0.12 to Para 0.10 to media mply prover changes or elaborational encoder against Appelant iso, 1 and Appeliant roy, 2.

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6.5 Aspenant No. 1 Thas contended that the lower origin's utility subbody has too a lowed recesses as ination of transpoletis, brokers and therefore principles of your sub justice have been violated. This that the lower objection is a theory has of viewes us under the

13.21.1.1.1. Institutes that there is no provision in the Control Excess Like for section, cross-examination, transfer Machae With Court in Dr. 1993 of N. Belen we G. R. of radio reported in 1927 of (010)200, Neurophic, hed back due right to report experimation is not necessarily a part of representainperfectly and depends upon the facts and chemical and examples inperfectly and depends upon the facts and chemical and is not graden by the minimum of contents as such who inner offer such quartarily to the part of the minimum of contents are not proper opportunity to the part of contents of contents are not proper opportunity to defend here, the case of N. Bater, Web Tribunal Almania and in 1963. ECT/010:356 was mentioned by Hop Tele Tribunal Almania and in ARMA Diskes's PT. Disc Versus COMMENDARY OFFER OFFER N., ARMERSBARD M. experiment of Network (NET) ELT, 529 (Trule Almad.) wherein it was only as under the contents.

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3.11.7 Elements in the case of Element Field-Wood Fet. Lie ve. Commun. of 1.18 & C.E.K. Accessibled recorded at 2004 (177) D11 1100 (rel. Revealed), Data? to Tobarred, in their and r, in part (), but hold on orders 1.6.1 in accessing Their contentions that concluses of natural fields: are violated interview as cross-enandration of persons, whole statements are relevel open. Now to be congland in the light of the facts that all the statements relevel where placed before them. They had all the statements relevel of clonest restances in bring the processing. Crosscontrasted content be clonest as a protok of right in processing. Crosscontrasten content be clonest as a protok of right in processing.

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5.7 Clurther first bot 05 pmy of R5. 27,85,666/ (Amesure - VKAA to the DCN) hes been confinantly do the impligned order solidandes the removal of CS/MS Plates or the bosis of disarances made through Appelant No. 3 and Appellant No. 6 contining the departd the implicated order has found as universe.

"3.10.3 Moreover, the details vinited in the dianes are fully declatered by DRCEI is using no improvement in the declatered by DRCEI is using no improvement interpretation, it has been doned in provident of provident by DCCEI to stapp of any other interpretation, it has been doned in provident of provident at the manufactor engineering by DCCEI to stapp of any other short, Son Versel And Shi Maharé Péleé functioned at region for the based of More Field and Shi Maharé provident functioned at region for the based of More Field functioned at region of the based of More Field and the based of More Field function and the based of More Field function of the based of More Field for the based of More Field for the based of the base

"S fast in the view of annual it have control to ballete the their the bansections written it recorded in claries materialized by the White it Shoth, Shot Vinad Natel and Shot Kishon. Natel are base and Correct. Therefore, the said claries are very crucial evidences in the correct own in an most write coversis the manner and methods subpled at respect of stransactions reflected formation.

3.340.5 (a) to the strongly teches: that investigation conducted at various and and at different point of time by different once of different which concernated the transactions recorded in select digital or site Bharat Shesh, Shri vinusi katol and Shri Kishom Panoi. Broker cannot be matrix.

2.30.6 Justice ten for foot many tenseduese account in the rest circ fails when shows that foot many tense tenses and this many tenses for fails and this rest for the second of sheetneshing units / with a first many tenses for the tense of sheetness of the tense of tenses. The tense of the tense of the tense of tenses of the tense of tenses of the tense of tenses. The tense of tenses of the tense of tenses of tenses of tenses of tenses of tenses. The tense of tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses of tenses. The tenses of tenses. The tenses of tenses. The tenses of tenses. The tenses of tenses. The tenses of tenses of tenses of tenses of tenses of tenses

5.4 ¹ CA (our Clinoton shows), can details and approximative as leaded of the case of private incominating data moreover differn Appellant No. 3, Appendix No. 4 and Shri Bharat Shelh, Shoket have been substantiated proving clandesting reanoval of the 20013. Take, therefore, not inclined to the fate with the viopagnet order priving of CE bury of Rs. (139.648)- (na part Appendix - 25-2) leaded Appellant No. 1 for Clandtating removal with electropy parts and thus considing same.

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5.5 If you find that the siztements recorded during phase of investigation are in priority dynamics and dury conclusioned, which have not been expected at any logarity the statement makes and therefore, as per time-effecting position structure of the source tended by the off needed by baid arguments only in further find that the instruction tended by the off needed by baid arguments only in further find that the instructure of the recents served into the original set of Appellant root these bosins by conclusted the filled with the neededs of Appellant root these bosins by conclusted the filled with the neededs of Appellant root these bosins by conclusted the filled with the neededs of Appellant root these bosins by conclusted the filled with the neededs of Appellant root these bosins by have been raised. The filled with the time case of these filled with the reperced as 2018-TFOL-1924-RC-WAD-EX has held as under the

"30. The above facts will clearly show that the allegation is one of devoestime removal. It may be one that the burcan of percing outh an allegation is on the Department. However, cleared sting removal with an Interaction is onperment of olds (it as goes close to a secrete manner and not as an ober payment of olds (it as goes close to many leaded) donest the same. Therefore, is used or cleared of the many index and the same. Therefore, is used or cleared of the providence will not be evaluated, the same. Therefore, is used or cleared of the gravity of the terms of the same. Therefore, is used or cleared of the gravity of the birth of the same. Therefore, is used or cleared of the gravity of the terms of the same. Therefore, is used a cleared of the gravity of the terms of the same of the same of conversion devolution, then the site same of clearing the same of gravity gravity for the many, then the site gravity of clearing of the same of gravity which is required in a cleared. In other words, the terms and the result of the terms of the many of cleared of the same of gravity which is required in a cleared. In other words, the terms cannot be the prove of gravity of the terms of the terms of cleared of the same of gravity. The terms of the terms of cleared of the same of gravity.

31. As welfad allows, the assessed has not clonics only of the alloyation, where water withfacts accept for transferral finites reliability. <u>If the effective</u> is <u>had puttering</u> groups to entrificial their announces, withling prevented the <u>Molective Director to solves solve their entrifiction</u>, there way an another made by the exercise to solve their <u>case by contractorized by the</u> <u>a thermody and provide any solves their case by solve their the directorized by the</u> <u>out the sciences to solve the solves to an allogation of pendled involving case</u> built been also used in the manner known to law. They, we find that the reliability full only the Appellate Authority as well as the Tobbriel accounted on facts and and of them for given independent cases for their spaces.

52. Thus, in the parapeteral of any permutally in the bading, the Laws cannot interface with the racion discling recented by the subhattics as well as the tribunal, at the same of the superior before this close under Section 33.17 of the control of such as indicated of a subdattice question of two. No find before is no question of law, more last a substantial que when or law, adding for a substantial que when or law, adding for a substantial que when or law, the indicated of a substantial que when or law, adding for a substantial que when distance is a substance is a substantial que when distance is a substance is a substance

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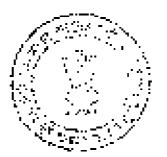
b 0 Appellant No. 1 has argued that command of duty cannot be cardianed on the basis of a facts receive has taket party statements. Without subject of state extension

 INTERPOSITION allocation of proversi, transportation, and the this regard, it manifest probable is a procession of an private incluminating records. Porteen, biosers have required to how each goods belonging to Appellant No. 1 without CF itselfers and without in wheth of only. I also the that the General has been reported to on the case of Anterality trappled during investigation based on private indiminating removies devices incovered during investigation based on private indiminating removies devices incovered during investigation based on private indiminating removies Appellant No. 3 and Appellant No. 4 and all vital links involved in the case, to provery, transporters, anglesias, and how correlevation. The exclusions during investigation and theratory, comparison and microfine of will out councils evidence and theratory, comparison and microfine of will out councils evidence and theratory, comparison

5...3 None of the siztements have been reported and home, the second subsufficient system any value, it find that all evidences in the case and what and have evidences and any referencely proving the cose against the supellarity. In this report, here each the decision of the Hourdle CESTAT in the name of One Frakash Against reported as 2017 (346) ELT 125 (Tri-Del) wherein thiss been halo as projects.

 $^{\circ}S_{r}$. Sincle that is both the proceedings almost interaction with i for it, where medves. The ellegistics was that based on ovidences rollineers for នាក់ព្រះកៅ ចក់ពុ លោកនាយនៅកដ សារបង្កែរ សង្កៅ ដែលតែស សសារដែរដែរ E-01ដែរដ៏ឱ្យដឹង denie by fair gebriege was sought to on a stand Annihited o the case. <u>is non-only deservant for meterial suidence collector from the</u> graph of t and and also an correlation that by the respective pressure of the $au_{2}p_{2}^{*}(z)$ <u>ona.</u> The vocable and use of the such unaccounted law metanols for Entires menulacione her applanticity herei admitted by the epochenia and dim disty short paid has also been displaying groups like operation ktvertigetist itsell. The systellarite great emphasis on non-availability of the fastiler complexation by way of drasits of transport, more except, Here $\underline{f}_{1,2}$ is preserve seens the constrainty contract dependence in a me companiel and <u>manat in divided. The colour leader of the</u> na<u>n kara nave been p</u>opularered, ad erkantad i'r dwyramaranau a' <u>Lieu confects</u> by the presence why <u>were in moving of the subgiver were</u>. When with reference was crought before. She partner of the oppedence 2010-132 GREQCCICally admittal connectionitist closes on of the webby surger. <u> 18 weren hij dit nat mage the bowart to whom such products were sign</u> <u>to such stuation. It</u> is stronger that the uppellant have uppe<mark>n <u>a</u> nice that</mark> <u>De Separanan har an<u>r esterilehen the sistelle of bayers e</u>nd rangent</u> of the remited <u>agents to such bases. It is seen that the mouth</u> <u>Trintmest by the subjlicity which with adjoint by the property in-</u> <u>i Brite segman in housthof arms – lit is not the case of the progrited</u> men tha supplie<u>rs constances such c</u>enteds where its black suppliers that specified. In 1992, the supply of an accounted sets specifies are prove ron shereled by live partmen of the propriority days in such situation, it is non-terminin for the appellant to, now in the appendintogry norm the

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്ട് ട്... വി പേട്ടറ്റ് ക്രാസ്ത്രന്ത്രിന് നിന്നു നന്ന് മന്ത്രസ്ത്രന്ത്രം ക്രാസ്ത്രന്ത്രി shave 3 find and by significant or Effortunit the basis for the Jonascol. The weat-control in minute-large and us succede. The Director descript admitted that nin decomentarian ada cela escrete su by ins differe contained actails of <u>is concernent of an a communic on wall an elemence of finished pouch with each</u> without beyoness of out y. This fact is frother enough tendo by the observation. then as any services in the payote populations are constant by the measures. iestan av de personen en var halde Llands pold. <u>The Diestor has destil</u> <u>uch line his helt of the reality of the classic sub an electrony descript of quarts</u> in veres <u>to the entries to the origina path</u>basis when you an original by the unwarran . Soch stellen<u>gent is somhernin ar externor</u> an aga baist beit by tao Ance Court in the case of <u>Springer's & Concernant's Fig. (51) (Spring</u>) - The -stigging of concentrat annual in appress is the proved by EV/RDEN'S positive ie Agence, Howardshi tha tarta provinted in each kulwidad case are recipied Beri- Com Page 17 (d) 35



15. It does of the langeng, i then the the C control and (Appendic) has error in taking the view that (bere is not enough) extends of constantian excessed of goverin. Here though the statement of blot denjag lie/deat, who is sold to be the author of the private mean in the second of the bit denjag lie/deat, who recorded, it stands existing by Shri Teknivet. Director acces the first of the contents of the private notabooks. Consequently, I lied to means it disellar this place of authoms."

[Emphasis subbrief]

5.13 If also rely on the normon in the proof of M/A I keyware 5.661 & MOYS (The ported as 2017 (255) ELT 421 (Th), both where nucleus near note that arivate receive seized from the possession of appellarUs conditions from the orden by the second solution of the factory faily with invalues yields for the balance in which any output dy with invalues y date pass is the two thy the values of the factory faily with invalues y date pass is the two thy the value during in the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the value during the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhold and the several pages and containing total of keywhol

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5.14 in MeX of above, 10 hd 8 as the protein time maken by Appelant No. , and mat word and the Department, we adduce it in Youwh provided identifier to concernsive eventiones for to point the Cial the Appelling were pripage in dentesting removal of the goods B, Uteretore, and that the confirmation of contrast factors goty of 35 26.75 US7/- (America FR O), Pr. 27.86.569 (Annex in a VKP A) and Rs. 1.39.306/- (Annexuse + 39-2) tability to Rep 35-30, (73)- an the organizer of dangers (55 Erebal of the goods by the 'over adjusticating at 'highly is correct, regal and moder,

Fig. 1 indirectfluored compared of Rs. 66,92,5737-1 is required to be paid elong with interest at applicable, the under Booton 1.2AA of the Act. I, therefore, lephoid the constraint of the impurpation data

6.27 If it'd altirists a case of carbestine clearances of the goods which has been a tack hold. The impediant for invoking the extended period and imposing behally order hywar to contour 11AC of the Auriana sky, available in the case as had by the Available Charles for the balls of Sur-Microsystems India P. UZ. reported as 2016 (659). Fight Kirk (True horngli) and fixeda, the intocurred order has conjectly imposed penalwi m the MC/M-2907- for devidenting reployal under Section 2140(1) of the Action Appropriate Routing inclusion which of the muthority has conserve cranted option of where items by of 24.45, which has not been acated by Appelant No. 1 for reason known Mitheau

Preaming confinitation of demand of Gay of Ray 37.90.8667, on the ground of 2 underwalustion. Appelanchies of easier that that cuty on this account integramay seen companies on the basis of the rates of rained from masker reasons according which we elittude: that the rotation by Appellant No. 1 in the Oktabli Hospit involves: that as per Section 4 of the Act, price prevailing at the time and place of eress) is repeate to the surpose of concentration duty and the tracection value (b) g) (by appellant to nition on the two, for essentiely outputed busy be accepted un est er et la net the rube convidentation of allece ouvers and severs are related to eauju street that the constrained for the department by rejecting the bansaction value of the pass of the chasined from market research shancies is liable to be set aside.

The lower adjuditating authority has confirmed due during of update values on 7.1 Iptor alea, covere tindings as under e-

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18774 — The Show Cause Walke alleged exaston of Connet Laure daty by Way will under Hadrichich of the generic abtributions of proximation of single-In a not in dispute that various Research Agencies choolete the trive Considering all the factors of distance and respire and there is no cases o that proces encuated by such appendies are univalistic one. In it is that beckelop that even Ship Broenend Brikan diayon alao tateo die to soor modelt createrit synchrics to have an inter or providing probably ω . ω to enable inem to self their abouts al maximum rate. <u>It is play not in physi</u>fy Han Gerre-milahla akates maging (com 1920 Brain (1714) (2 25)) <u>(24/al</u>1 <u>are ensured out of breeking up of solar and the metody</u> of an collectu philes computed in breaking of philas are <u>of 12 minestes</u> . <u>In other</u> its substantang bila manghigh, tha GOOFF constant of values with <u>werness</u> nenteinis research energies richteinig higt Mitjon in Communalis mitmerpe ta private date of vari un vélicit revesies l<u>ist s'ay is dat priva si</u> lifetat <u>size of events is almost courselour to th</u>e evention prior. Call size s<u>visiti</u> ាក សាររួម ហើងហុស ខ្មែរវិធីសារ

3.33 On components of the press multiplied in the INVOICES of H/A Million Divert visitatives of the prices chould by M/A. Major & Minny & Min. also revealing that in many convertion the menualities visital declared by Min. With Price Base were far note that the menualities value declared by Min. Million Price Base were far note that the menualities value declared by Min. Million Base were far note from the menualities value declared by Min. Million Base were far note from the menualities value declared by Min. Million Base were far note from the menualities value declared by Min. Million Base were far note from the menualities value declared by Min. Million Base were far note from the menualities were by the Million Base of the technology of the menuality of the menuality of the technology of the menuality of the menuality of the technology of the menuality of the technology of the Minny far and the technology of the menuality of the technology of technolog

So New or the above, Singline with first stationalist of the DSCE 7.16 the many venetion in provide bubbles, considering ventous format day payment terms, Guanky & Gualty of the goods, relation with taxes s dénana and surply situstion, thruston, 2% atternant a saw in consideratio ane. As sieted above, Brakers / Ship Breakers / Royart raim the reference of the prior quarked by market renearch sciencies like $M_{\rm e}^{\rm eff}$ Major and Minus. I, therefore, and and hold that they is a rear a co nimish in the press ay <u>alogi un Mas. Alaise and Alaise in secual and Variation of</u> <u>(11–22) ha naga of Solen end Schwarf Berne than the enter of Min</u> <u>idelar j</u>end Minar in constanta<u>gia, 1, therefore, tudy aguse with the view</u> ampine by INCEP that duty short peak on excents of variation of point FIGUR THEN $\mathbb{R}^{n_{0}}$ is the external of horizon minimum of the pooles and highly. recoverable from 16% Fryn Bonn, Fyrthor, Enlen (mei Bist a Grue rumber uhip anaking anan dhalaki Abat Aleky end brahem waa sambur si kije Sidel rates and wave sectivity day to day updated on the calls bytes area of still breaking measure's thereastly SMS dieres and excells. It is also <u>energined</u> that Mar phot<u>ecture are nel</u>geboor the name computer and - Wernspillela en <u>al vela politica p</u>erte cual terrar la como <u>la costa a reseite co</u> Cente <u>DSN SNSER of the color of the grant name also from this breaking and</u> <u>Estendentelly und<u>ormalised the</u> grant with investi<u>ty reason asy</u>ogent of</u> <u> ("Milal Balle dula" "Thros Alfa Kiba Bibe" and bas on to schop Preir</u> <u>encless</u>ée qui chi anta a<u>grint ta ensité</u> peratana at Can<u>tai Praise épi</u>p p Along langual and the <u>Calculations, d</u>ones by this bet <u>Calculated King</u> Keyla Way. 1991), CH<u>ORDAÍ CHAINN AN BAN</u>GHE MHAY AN BA<u>N 37, SU BADAN</u>

[Langha da si <u>Upile_</u>]i

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4.2. If the theorem of Kall 27.00.6654 has been confirmed on the groups test so: Accolute has shown case; blick of the exclosed good, to relevant revenues, as, Wash, and Strap of them and Stock / Old and Used Procest. The lower sujudicating concerny result modified the valuetion as per races ascertained from the reputed marked has been signify. The contention that inverse for value declared in the involves oncer content of the Act connected reported coes not have force, as *mensions* of worshall No. 1 is an each them the fact that they did not show the specific description of the exceeded goods to the overlag.

7.4 investigation and expertise statements under Section 34 of the Act and Leoralis of unsourced cash transections were recovered and convolutions with the data/is found in the sector disries/ releaseds, etc.

7.4 Drivlew of acove, 1 Fnd that the confirmation of duty in the Impugnate order as super and accordingly, uptool, confirmation of CF duty of 14, 37,30,8657. Taking with menestic and happende in 29 across beactly under Ecction 10.40 of the Art relying upon mercade level as under-

(1) DAN Merid Sculing, F. L. 2017 (356) Hall (366 (All)).

15. Thereig found that the Invacation of Extended Series is (is)ffee, the provisions of Section 114C will of distants require to be invaked and hence specify gual to the distance differential distance in the invaked and hence there is a section of the distance of the Contract of the distance of the Contract of the distance of the Contract of the Contract of the Distance of Distance of the Distance of Distanc

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2017 (S) GSTL 256 (Tri-Mani)

17. Therefore tright front of Nedrac had an occasion to decide the isotes (another displaying) of thely before anyone of chev cases to be used that an investigation of thely before anyone of chev cases to be used that is making from benalty and/or Section 1140 or Connot Extra Art, 1914, in the case of CEE, Nedral V. Metel Powder Ed. 161, 2014 (203) etc., 21 (invel). It is held that the people/is is the investigation of the section of the media. Issue of the section of the section of the media. Issue of the section of the section of the media.

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aparan'n fallo wort by the oppalling's in the present case demonsbrid fast " Diey ned delba ate intention to swads corr withour inclusion of child role amount in the extension value of poorts. <u>This could not have brigh</u> role of withy it programs to constant, not appellant thes <u>sub deserve rol</u> deside<u>ation of bedeach, deconstants, ponsiby impound</u> works theolige TAL in a administ.

Sequencing importion of ponenty of Ro. 15 lakies on Appellant Na (2000) Roles 25(1) of the CHR. Thind that charges of overlap of CE duly against Appellant No. 2 stand proved. Appellant No. 2 and others, highline, transponents, angediaty of the veloadmitted their lovelyement in CE dury events vide their respective statements. Units that Rule 25(1) of the Central Exclose Rules, 2002 reactions of blows of

" Rule 26, Penalty for certain offences, -

(1) Any person who explores possession of, or in new wax concrimination mansporting, comparing, depending, including, concession, selling, or purchasing, or in any other manner beside with, any contrability which ha knows or how masses to believe one linkle to confluciblity under the Art or invest rules, shell be liable to a pennity not constrainty. The duty on socie guide on loss threaders, which represents to the organity.

8.1 Appoint No. 2 has concerned ninself with the gates for remaining under long die boundary paid goods, which were table to conflace/or and it tourfort. Universal option but to have shall penalty of Rs. 11 lakts imposed on him under Kurg 20(1) is justified and truthoid this penalty as least and proper.

Regarding Indostion of penalty equal to Cerval Credit of Kall 49.97,910/-(Accessive = 115.3(A) – Kall (87,833/-CA)) extre-EGB(D) – Rui 18,64,6666 and Antwards 252-5 – Ps. (29,24,602/1) (Index Rule (26(2)) of CFK (ref Apoch in No. 2016) 17,130,661 y/wrwigly costing an Cerval credit, "Appellant for 20 non-modula that sale at MY scrat, etc. Societation by Appellant No. 3, exclaming gate and pollicity thereal loss sizes at ladary gate. Apoch ant No. 2 also submitted that in the tension effective field access is subsequently diverted, it is not respondibly of Appellant Ko. 2 as they field access contractively of the gate to tayles at Sectory gate.

9.1 Para 0.40 of the impliqued order this field as only the

13.40 - Lummon I find biat Shri sonyay M. Mohua, Managing Gree not of 1976. Payst Hille Bas Issued Adian Invarosa withown distance of goods and parsod on Prandulant Celle /AT credit. According to Rule 26(2) - ECCord Excluse Rivler, 2002, 200 period who Issue (1) an excisit outric involve without downey of goods specified therein or others to making on A



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No any set (n) may arbitrative and set all the marking methods are another of the basis of which the inter or find involve or dominant is likely to lake a new taken any heriologic benefit under the Act of the roles made there and the roles are and the context the roles and the context the role of Center credit under Center Credit Rates, 2004, or returns, shall be device to pencify not executing the roles of a pencify not executing the role of a pencify of the layer of a pencify of the layer of the role of the ro

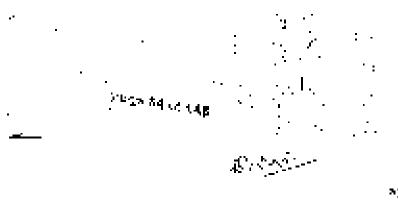
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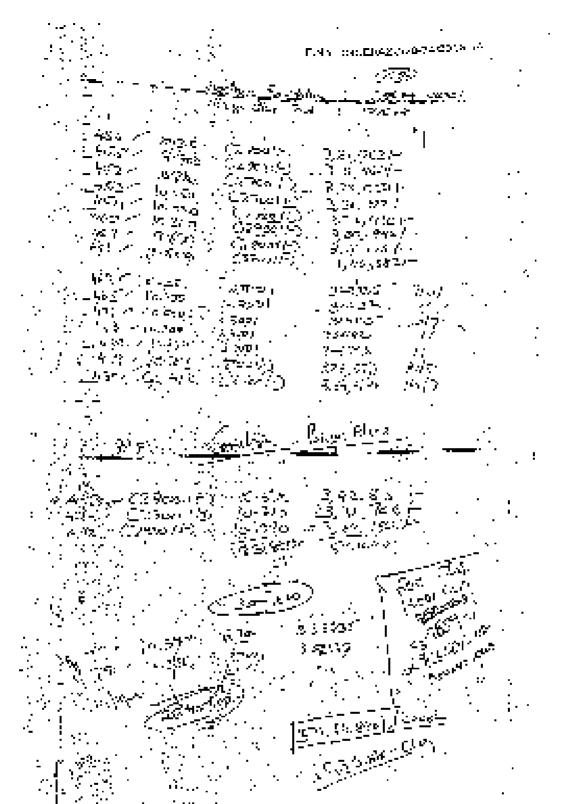
34.8.15 Second at normal and any order line in the request of the second of the second

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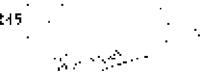
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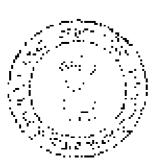
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12.0010.(6) replace, in the top of the skill regulation (7, then; is remark, $\omega_{\rm c}$ "The purpose of the standard Re-Bury of a 1800 ++"... which means as and the License A marker a new optimized dy colors, the wave Profile (Let Exceed only & Multiple Reprint Ref. of 1725; 44 a 1977 - Let Ref. there is how a the potter of the said spenned page/let "6273880-ont". which represents that a construction for 15 To \$50% is to here very quarkers boon block of the Brither provide the second of all the second se white output of the first 44 April Cash first of the set travers, yesh, busyant of the 52,56,850 in its part /seventie by fig and short ranking non-Develope of fell a round tractely of course as you to the course of together (" seeing of fell a round endur such y if yours This in the P called to the measure only worked enduring the tractely of the called to the the set of und Aufrichten fein zum Beit blie eine al ihe unnier bilginiter eine Sposen. beyond no.m the above and digetroders onts this locked only hobbes without stop /y of ectual occess.

(13) University of notive Facilitys, 1 and toget be Department has sufficiently declerings on a silon proving lippeding of match done Cenvational field Ray 49,07,910/4 with both of documentary dynamics in the data protation provide records as not Americanes and as sufficient inequin Diary, for Drive setzed from the premises of Appellant Nos, 3 & fland others, without subcompanying codes. It, therefore, uphold impediate of protocy of Rs. Rs. 10,227,303, 1, index Public 26(2) of the CSR on Appellant Nos, 2.

10 Evapoling Employment of Denvity of Pol. 27,98,698) Employees Clippetine CLR and Pol. 58,24,5127 Europenials 26(2) of the CLR each on Appeliant No. 3 and Appeliant (2) 4, 1 find that Appeliant Ko. 3 mas domited His involvement in duby eves on whet the restoreants daved ENDMIL2010, eafled 2010,2010, gapet 2012,2010, dated 23,120,000, chood 3,1,2011, and 26,2,2012. These free that Appeliant No. 4 bas also admited that his sided and shortawa Appeliant No. 1, in CE budy eves on admited that his sided and shortawa Appeliant No. 1, in CE budy eves on admited that the later after a mple traditional dates of the date of the side of the conferences, stabilist dates (1,0,0,2010, dates 1770, 2010, cases of 22,000, and 12,0,2010, been a mple traditiony to the fact. The reasons of figurity on Central traditions also free uphert. It transfore, and the fact Appeliant No. 3 and Appeliant No. 4 have tendenced thermality in terroving



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who stalling in the not skify bald golds, within we elizable to confiscation and hence. I sphola hand by implified on Appellant No. 3 (Sini Viscol Feter) and on Appellant No. – (Shin Kishore Patel: under Rule 26(1) and also under Pube 26(2) of the CBR.

11. If the tool Appelent No. 5 was charged to have be decreased (cods darkeet new deared by Appelend No. 1 without payment of Contral Excise dary and without sealed? 2012 The toolean and the lower adjudicating outhority realineaced certaily of Rs. 55,960 (control the toolean and the lower adjudicating outhority realineaced certaily of Rs. 55,960 (control the behavior and the lower adjudicating outhority realineaced certaily of Rs. 51,960 (control the behavior and the lower adjudicating outhority) realineaced certaily of Rs. 51,960 (control the behavior and the behavior adjudicating outhority realineaced certaily of Rs. 51,960 (control the behavior and the behavior adjudicating outhority) realineased by the second certail to be control the behavior and the basis of third party escretaries. The reacted indicate Chail the basis for the basis of third party escretaries. The reacted indicate Chail to the Show Control Notion 1 that the escender groups a eyed to have been put hased by the has been received in the too should be basis. 2012; (controls in the Show Control Notion (2010) if the the show of the too should be show to the show of the too should be show to the basis from the value of the too should be show to the basis from the value of the categories (2010) if the too should be show to the show of the too should be show to the basis of the show of the too should be show to the basis from the value of the categories (2010) if the too should be show to the basis of the show of th

31.2 Control for the first Anticlast Match India if Gensly disclarged onts Gillaviro purchased groots under Centry, Patient Invester, India is to creative extendes available in the OCT/impugned order each stong anvalvement of Appellant Not. 5 in dis Case, hereivery there are no sufficient condetices to held that Appellant Not. 5 in dis Case, denderance deprendent to sufficient condetices to held that Appellant Not. 5 in dis Case, denderance deprendes at the groods end/or the was to concerned in Durantise of a checkfinely deprendent by Appellant Not. 1 in this case. Hence, 1 find that this is not a fit case to capate grow by the Stylley (capent fin). Accordingly, Jisst aske benefit, of Rs. 55,050/hiposed upon Appellant Not. 5 (arctir Rule 26(1) of the Rules.

12. If MeW Oll Subve, if sphoid the implighter opticity except possibly inspace upon Anjactant No. No. Cocordingly reject approximited by Appellant No. 2 to Appellant No. 2 1 put / exception field by Appellant No. 4.

(2.1) अ^गेल्थली रहाज वर्त्त की गई अभील सा भिषटम्ह अगरोबल तरीके से किया सहगई (

12,1. Appeals filterby the appellants are disposed of in some to $\epsilon_{\rm res}$

्रिक्सर गोताल (कुसर गोताल) अभाग आयुक्त (3(4)×0) हरदूर 2, 5132



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s. Shri kameer Kurah, Progressiof M/S. J. K. Cindal & Sons Madia Kitan, Yang Kevinigan, Clark, Stathgart Arbib. Funkb.

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્યો પ્રધાન પાંકો એ કુન્સ, केन्द्रीय વસ્તુ ન સંત્રા તેમ, પણ દાનાર કેવ, એકો દાનવાનો, जन दसते हेन्

्रः स्टब्स्स, केन्द्रीय तस्तु त मता कर, १३०नगर को अप्रधयक कार्यव ही हेतु।

्रा जनुबद्ध अन्युरन, केन्द्रीय दस्तु व संता कर, १, वननार को आवश्यक कार्यप्रांत्री हेंद्र ।

(2) राज्यतक आसुल्ल, केल्द्रीए करतु व देवा कर मण्डल () अद्यमण्ड की अल्बलाक कार्यसम्भे। हेतुः Lugar Film dri cm

 51 598(354), V2(3/BV/3/2016-19) ার উদ্যের গাঁ, প2/72/08/9/2016-19 (b) 미<u>대국</u>대 ⁷⁰, 4278 (7246)/2210, 18

(9) 常義初期 9,560,876,2018-79

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