

र अनुक्र प्रकार (वर्षी नदार **का कार्यापन कार्य पूर्व जा सक्कार्य क**्रिक्स प्रकार कार्य आकारत DAT THE PRINCIPAL COMMISSIONLICA CPRICES FOR ACTIVITY OF TAXOST

हिन्दीय कर भी एक वीभाग र 19 Γ $\exp(30.191 \, \mathrm{mag})$ Ministration of the last that

राजकार (187] . । (19<u>07) |</u>

Fig. (by see 108) . S457952(24) . All three \overline{G} is temperature of great start.



প্ৰতিয়েৰ ৰাজ্য কৰোঁ (process

क अरोग असक्तरका

Special India No.

V2-55, XV, ALIXOND VOIDMINE CO.

1949年1月1日

-1100 Fa

DBM/ENCLS-rational-statement

Lai 🧭 Date 2,27,2018

अर्थेग्य अतिकासमा (१००० कि.च. १०५० कि.च. १०००

BHY EXCUS-000-APP-180-TO-183-2019

भि≒ेंतक देनिके Date of Order.

27,062019

जन करों भी महीगा।

Dark off some

27,062019

क्षी कमार संघीय, प्रशास भावतः (भावितसः, २) वसी≟ द्वारा प्राप्तान (४

Pass of ly Sini Kurtan Sertush, Principal Comparisoner (Appents) Sajkar.

पर र राज्य १८ ५ ७ ५ ५ ५ १ १ १ १ ५ १ प्रमान अफ्नु केविन स्माद भूता, मेनस्ट सम्तु स्मान्त्र सम्बद्ध स्मान्त्र स

रोजनोत्र : नामान्य : नोपाधाम हार्य क्रान्ति के $\hat{x} \in \mathcal{X} \times \mathbb{R}^2$ (1) $\hat{x} \in \hat{x}$

An augment of latency reconnections were the Additional School Control Control of the control of control of the Вы обдати цагу катамба и с

- प्रशीत क्यों क्षणनिकारी को ते । भूत प्रचा /% mails Codress or the Apprillares & Respondent .

 - 1. Abi, bitheddai 1 annichtai Par (2015-11-11), bure, Kuptur, Bukrurskiy, Ashl a Co. Clarkred Akokarası 204. shapping Back Demand Charle Machine 4. Resp. Corns on Will III.
 - Shell Mandahar area dilikhar Pare 1865) kerasa Charle satura eratuatyi at Natio Pager Mega tang Opposit, Aleksani Part Aller Legal of LEI
 - $\mathbf{b} = 2800 \pm 6$, and the constitution of the energy cloter, of Ma AuG Lakeachige the Dattellow by Sagit Breakles from being a "Islah e"("abi alih orasa")

তে প্ৰকাশিক্ষাৰ বা সামৰ কৰু জাতে নামাৰ ক' বৰ্ষত্ব হৈছেও সংগ্ৰেছ সংগ্ৰেছ । ১০০ ৰ ১০০৩ ৰ টা ১০০ ১০০ ১০০ চনত সু বিহুত্ব সংগ্ৰেছত্ব ১৮৮০ চনত সৈতি বিশ্ব চাই ইন্ডাৰী চন্দ্ৰ বিভাগ ১০০০টা চোক্তৰ চন্দ্ৰ সংগ্ৰেছত স্থানিক কৌ চনত কৰ

- कार्यान्यकात्राको कार्तासम्बद्धाः कार्यास्य कार्यास्य कार्यकारा ४० विकासमाध्य विकास देवस्थान्य । यस्य स्थानिक कार्य विकास

The size A_{ij} and A_{ij}^{*} for a A_{ij}^{*} and A_{ij}^{*} an

ार्थात् । २०८१ (१८) । ४ । १९१४ । १००० । १८ वर्ष । १९ कार्याः क्युश्याः क्युश्यक्त क मुक्क अधिक कालायाः (१०००) । १९०० प्रतिक्री क्रिक विकास स्थापिक समाव कार्यक्षण । ४ ३ ०० को वर्ष क्यिएः ।

To the West revorm General of Justices Rights A Secreta Transpoling T. Graph (ARTIAT) to Del Blood Bournal Phoeory extrem A micra red 200000 (valo of accord official and activity) in pre- hydragaty.

ဖြစ်သော မြေမေရ မြေမေရ အခါရေးများသည် မြေမော်သည်။ မေလရာလျှီးရပို့ပြီးများရှိနှင့် သြန်းမြေမောင် မျက် မြေပြီး မြေ ा। वो बार प्रेटिटी देवन केंद्र बाद बाहर केंद्रा राजा ने बाद कुनाव के प्रमाणक का का ना प्राप्त के प्रमाणक कुनाव, कर 2 जाने राजनके प्रमुख्यात का ए देवनाए का करना कि समुख्यात के प्रमाणक (2000) के 2000 के 3 करना (0,000 करें के 5 जिसाकि कार शक्त को एक एकर करें। विश्वविक शक्त का एकरक, प्रतिश्व भी कीए आयोगकान को है का का एकरेक विकास के कार मुक्तिय औ स्वीक्षिक एक क है। आयोग के कि जिसे के अपने किया हुए जा है एक अपने अस्ति एक है कि से कार मार्ट के कि आपी का अवस्थित को नीय पायकी क की नाम (प्राप्त के 1 प्राप्त राज्य (पर प्राप्त) ने मिए श्रमका एवं ने पार (Jay) रुपए ना दिशाएक अन्य नाम काम काम

 $\label{eq:controller} A_{ij}(x,t) = 0 \quad \text{for a parameter of non-RAP}_{ij}(x,t) = 0 \quad \text{for a Sub-RAP}_{ij}(x,t) = 0 \quad \text{for a Sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t) = 0 \quad \text{for a parameter of the sub-RAP}_{ij}(x,t$ so as 1.80 South conststate. The eparation is ni Azin Pagistrandi premindi ety remineset qua lo terror hank more nieve whee senda di etymomicated qualifore cank or the place. where the bench on the fir bune to a basket, application in apericary arms of the liber econogen about a secul fix SAC .

ंकीरोज माजार्यकार के समझ भीता, केंद्र भीतीनार,293 की राज्य 103 है के भीतेन माजार कि स्थानी, 2004 के लिए 100 के **बढ़ा मी मीट** परम 21 के की समझी है में की राज्यों के में की समझी के सिक्ट कों के हैं की कि समझी के कर के इस्कों के एक जिल्हा की कि हिसी क र्कतार्थ है का देवन क्यांनी करात, यह हैकार के बाग लाव मा बीकरार काल काल, रवाद आहे के उन्हें का आगत काह या असल क उन्हें के आहे के उनके हैं कि कि अबका अवस्थित के अवस्थान के उनके के लिए के बाद की की करा की सिर्टींग है के

Higherstander an extra 18 to the content of the content of the days be not the first the content of the content unused it application made to previously with it between period or area of 77,500%.

- F:
- 1.1

ेंकि हात करोज होता हुए हुई प्रवास अंगोर्ग पहिल्ला है। जिस्से मार्ग कराव दें सहस् स्वास कुल है। जाना कुल है। उस से किया है। जान के स्वास कुल है। जाना कुल है। जाना कुल है। जाना कुल है। जाना है। asien die Hebber 1975 in Selfing STRUME (1975) in Selfing STRUME (1976)

reling TPV 16 Cores.

Judia Congra Religions State Contribute Contributed and I include

i product Religions of the Contributed Contributed and I include

1) when the contributed Contributed Contributed

§ 1) when the contributed Contributed Contributed

§ 1) when the first describe Religions Contributed Region

provided and the first provided and DES Section and the opposite the properties and appearance and appearance of the contributed Contributed (Action 2014).

rt.L of Agriculturing Lorum and Lodic Standings of the Continuent of India, Ressure Agriculturi, Single Person Agriculturi, Single Agriculturi, Single

Signs of the interpretation of the expectations of the countries of the contribution of the process of the contribution of the contribution of the countries of

ent for the second control of the second by the second by

effective particular or a But Form to all and the real state of the first first first fig. (The same of possible fraction of the same of the first field of the first first first first first state of the same o •L1

र्वतिर्विद्यानम् । इत्यान् भूषान् भूषाम् वर्षम् मा कश्चान्ति । १००४ वर्षाः स्थानिति । वर्षाः वर्षाः । प्रति वर्षाः । त्री भूताः १४८ वर्षाः वर्षाः । वर्षाः १८, १८८० वर्षाः । २० अस्ति । १००४ वर्षाः अस्ति । १८ वर्षाः स्थानिति । वर्षाः ıb The state of the s

रहा में भूकत में या पर्वार (१८८६) (1.5) (1.5) (2.5) (2.5) (4.6) (1.5) (4.6) (1.5) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (4.6) (IFI

(ACD) TO A TRITTER TO A SECRETARIA OF A TOTAL OF A SECRETARIA OF A TOTAL OF A SECRETARIA OF A if?

in a file train on the addition, 1995, के का की 1 के कामी हम कि उनके का कार्य के बही के प्रवृति (1995) है के म अबर में के कम बीचा की हैंगा। Code on the of any file of U.D. Guide, was larger by storm to the periodic file and to by should be any a Storm Code and the Decode training that the residual of the Galley Storm (1995) and the Code of the specific ΙĿ

alita (ang. कर्ना) हराज क्षा को कारण अधिकार भी का अध्यक्ष कर है है। कि आक्षी कि अपने कि भी का कर क्षानार का सा प्रारमित कर जान कि कि के कि कि कि कि कि कि कि कि कि मिल्किस के स्थान के कि आधार के कि कि कि कि कि कि कि कि कि Migrifier, as also ground to Back group coverns promotioned rather related not transfer to the major transfer of and remote specified Talbur 100 me major (aug. 1982). 117

531



:: ORDER IN APPLAL ::

The Jefow continuous approximation from this my the Appellant (cereinalies welcome to as 14 specialt No.1 to Appellant. No. 41) as note and in the Table holder appellant. Order in forginal. No. 444-620-30-37 2017 19 leaded 27,02 2019 (buodinalist welcome to as for impaging the cerein passed by the Joint Corner science, Certiful CST. Blow apply (horotrastor mesons to as first twensign digaging apply as ...).

Sr No	Adment No.	Appetian; No.	Name of the Appellant
•	√29 / (f/√k/200) = 18	Appellem North	- 673 - Auti Historphise, 1964 No. 165. - Sosiya Shib Breaking Yand, Bosiya - Tol. Taraja, Distric Bhuvnuqar
<u> </u>		Openiani Ne V	Rhin Bayant Nanalal Manani (Hard), Hower of who may not or of Mis. A.C. Enterprise Prot No. 361, Sosive Shib Cheaking Mara Bosiya, Tol. Tarara, Botron - Shaknagan
 	V2/39/DVR/2013 19	Appelor . No. 3	, Sm. Kellor Amarshichar Pater, Plot Proprietor of Wis Shree Kristins j Emphasize, 204, Shoopers Foint Panmal Chook, Waghawar Roud Phannagar
	V 2005-VRQ-18-18	¹ Apadical No. 4	Bhn Mhod Amershibnet Patet, Pto. Bol 107, Flaton Idege City, Cop. Motora Bark Bhavingan 184002

- to the most point of meso appears are that Appellarit No.1 was object to color goods by prousing ships, bests as upone librating ships which amounted to manyfortup in teams of Note-8 of Section-3 vin thomas wondridge in the Certial Example Tallin Act 1985 (heralinattor mannations 10 TTA*) and was registered world to the Parish Cophing the rest and been used by a valid metal under the provisions of Certial Coolif Rules, 2004 (hereins to instruct to as 1990), 2004(h. Appellarit No. 10 to decide a rey trouble of Appellarit No. 10 a logically neighbor Aspellarit No. 10 to decide they clear the decident groces of the vade by mention (formal excess outly. Appellarits, No. 10 to 41 and 35th Gharut Sheet contains through when decided groces were alregedly clear as 1974 protect No. 1.8.1
- The officers of the functional School of Certail Excise Includence (narronalisme error to as 1030 Tf) galacted, the lighter that name and creaking units of Asing Society were engaged in large scale exaster of Certail Excise 405 by ware of particular to never of object. Heating Miles, users on this point, undervairs on a goods etc. and if at notice such lifethad villes were an appointed out by Sinta Arcakers will, support to some horizons of Bhavragan who were obtaining outers from a ferrent History Miles and Tourse units and pathy fines 46th of the material diseases of the support of some Points are party fines 46th outer parties of Central Excise invoices and without parties of Central Excise outly. These prokets were also percently indeed without parties of its and Rog stores. Depters for an opty of Dedvic invoices without any

Foge 2 or a

shysical supply of goods. DGCEI concurred exactionated spatch of the pressures of the property state inspect ending except the firmheting cocume day. Another ment of search negation controlled at the region was and the respondence cool of celeronises or Shirl Bharat Sheth and Appellant No. 3 as Appellant No. 4 and higher have got on revealed that. Appellant No. 3 and changes by decree excises a goods involving Caultal Excise decry of Rx. 74,85,6770 is no featuraler by passed on cerear creat of Rs. 15,65,1097 willhoof physical scools of the excisable goods.

- 2.2 The lature investigation left is issuarion of show Cause boligh Not DCCH /AZUCKI-1952/013-14 dated in 11 2010 demanding recovery of Control Excise downolines. 74.95,077/ from Appelloni No. 1 under provise to Section 114.01) (New Section 114.01) or the Central Happelloni No. 1 under provise to Section 114.01) and with interest under Section 1168 mass Section 1174() of the violand for imposition of parally upper Section 1140(page Section 1140()(a)) of the violand for imposition of parally upper Section 1140 () and 1140()(a)) of the violance violance Rules 25 of the Control Excise Rules 2011 (hereinsRemiefersed to as line Rules 25 of the Control Excise Rules 2011 (hereinsRemiefersed to as line Rules), imposition of penalty on Appellant No. 4 and at 2013 of the Rules The said SCN was adjudy cated by the leaves appeared order confirming Control Excise duty of Res 74.85.077/ laking with masses and imposed penalties on Appellant No. 4 and upon Stin Biland, Shath, Bicker as proposed to the 3018.
- Significant No. 1 to Proposition of the Proposition Appearance of the Special No. 2 to Proposition No. 4 preferred appeals, inter-ada, on the following promost:

Appellant No. 3 & 2:

- (i) The integrate order has been passed only or the basis of assumptions and prevamptions without any theethed of conclusioned expendes and the impurpment order has been passed on the basis of their passy evidences only as the streate role broke settled from the elembers of Shir Dharat Shour, Droker, Appellant No. Shirld Appellant No. 4 and on the basis of variable statements of passparters, angula as recorded but, no documents recovered from them in the rolety by has not open extended to the outputs one observed in stream of excitable goods and the implignant order has theen passed on out parametering the submissions of the appellants.
- (ii) The appellance had requested to dions examine the Londonters. Angularity Shir Bharat Sheft and Aspellant Nr. 2, 5, 2, other Brokers, however, the lower adjudicating authority instead of granting arose examination, adjudicated the SCN rethout billowing Section 9.1 of the American action of an easistance in the usage of

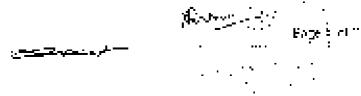
 $\overline{\psi}^{(k)}_{(k)}, \underline{\psi}^{(k)}_{(k)}, \underline{\psi}^{(k)}_{(k)} = 0$

ane 4 e a l



Materias N. Dyeing Mill reported as 2008 (34 ft Hill 458 (1) — Ahmol), whichse Alloys for it is reported as 2018 (237) LLT 748 (7) — Ohennar, and Jingal Drugs DvL 11d. reported as 2016 (240) DLT 37 (PART Live spott of their conference.

- Fig. The party to parcestine remove a this boardramed or the board of estinational is private topords studed from the process of war Anglet, Shell. Broker and statements of coresponds are angled as. These evidences are noting that mid-verty Anglet which are for mosty than the Os in all Explorational maintained by Anglet At No. 1. The allegate blands from the variance, if the excisable goods has been taken from the orders realitations by Shir had wareness carrett. Let lefted upon the orders realitation by Shir had wareness carrett. Let lefted upon the taken the same sie is a basis exemined by the adjunctating amontly. Not recording to same sie is a possible remove the analysis of cultural to same a second from the vicinities of Appellant No. 1. The charge of clariciatine removal is required to the area have if Appellant No. 1. The charge of clariciatine removal is required to be analysis of annotating removal, be introduced in used for production or such attages, clarification removal, be introduced on record to sustain the pragmon decades in energy to fill elevals and pared on leveral to sustain the pragmon decades in energy of the excisable goods.
- (iv) No statements of the accipient or the shoot in Adhesive to the SCN reservees recovered to establish the distage of diseason alignosts and the different area to have not specified on the basis of distress selections from the Bharat Shern, where the established distributed on the basis of distress selections from the Bharat Shern, where the established distributed on the basis of distress selections from the factory gate of Appellant Notice reserves at combat eventure subsection distributed will be gives if it a factor and selection of the gives if it a factor and groups and the inhan recrewed and proceeds from variational to the redefect of revoice relationst decayle, of the incombat quarts is not recorded. The charge of featingle it respectively except of the incombat proof is not substainable and therefore, charge of featingle in assembly one constructed in the substainable and therefore, charge of featingle from specific to the substainable and mans for all condity of Rainage returns on Criter in Origins. Not SPA-EXCLES COC COM 978, 15-17. Cated 98 (2017) passes by the Commissional Committee Vacility of the Rules in the Commissional Committee Vacility.
- The larger in underward not been insider on the basis of investigation against reach with Miss Stee Rates and Miss Major a Miss Taking Fish the and on the basis of statements of concerned sensors of the sold Jiana but the faces of such her a whole products published by them are the direct evidences to sestain the charge of underwards on Appetion No. 1 had declared the general nursuagible gathern about and lavers consignment, index Section 4 of the Applicational Mith. No. 3 had all



If erection The lower adjugating judge ifly failed to establish that Appellant No. 1 has recovered sale proposeds whole than design of each each sale proposeds whole that and of largers to sustain that provides regular overy consignment was been than the talent declared in the invences appellant No. 2 in the statisments stated that the piece of the ordinates pools is depending upon the market condition cernarial and supply of traffic hand on the basis of quality of the products. Therefore, the mellion advoted and relied upon by the ower accessing actionity to statish the allegation of order halceforms not proper and total and has wrongly and white the allegation of order halceformed the charges faunce in the SCA only on three carties evidences, without appreciating the such issions of Appellant by the island, so the large Control Excisor outy on the 74.85,047.

- (vi) Since the demand confirmed is not ustifiable, Appellant No. 1. 8 For Lacie 15 penalty of Rs. 32,27,047/4 inconsessions an Northead (Ca) of the Act. The Leven acquillesting authority has failed to memoriate tests and discensistances had been suppressed by Appellant No. 1.
- (sii) The SCN visued on the same of certain mostle district and note processed on \$6,3.201 from Shir Bhards Shoth, Broke read from Appellact Not 3 or 4, reference statement of Appellant Not 2, cost recorded on 16,2010 whetein is 196.3 and circumstances over a dischisert. The second of alternation Appellant Not 2, was recorded on 4,8,4008 an amiliar tractorine statement cated 4,3,2000 appellant Not 1 has filed periodical returns from time to time. The department acted the Records maintained by Appellant Not 1, but no source bedict first 1900 contrast times that 5,000 was time hereo.

Appellant No. 3 & 4:

- The impligand order has not Seals with their place make in written riply and the judgments retexted to and relice tudency from have been ignored by the lower so actioning authority and therefore. The impurated order is a not receasing and non-responded critical particles have been recovered on the engither is traised before the lower adjudicating authority and no tree cursor y and mechanically dealt with the place of the appellants, that the findings are baseless and self-serving introduce, the tree lower adjudicating authorizans has a resonanced by the appellants in support or self-various judicial pronouncements refer about the find appollants in support or self-submissions. The appellants about and receivable the various clear in about your intensity to SCN sign system succession. In this we like adjudicating authority
- (i) Reqs. 659 Budings (excised yn Tare 3.4) 1.8. Face 5.10.2 of the impropriate order. The appearants submitted that the emrission use in the digret recovered for a method.

g Barangalan - 12. Baranga Carasa

reactions, of the appoilable are defined; a waller by the acpellents after injury with the prince reducite brasiser has regarding Fig. ags becomed at Para Circle of the issuigness bruse, the applete its submitted that the department neither provided any I've not relied to SCN in which they have trancide up recollargo runines of encoded enthos and can es copearing in the pocket bisness κ ebocks so zero than the browers; that there is no evidence products, by the department of alleged that transporter that the purdent of premiss as in on the presentation, the regarding findings, recorded, at Flare 3.10.5 \times 3.10.5 \times 1.15 undergreen order, the large tanzsource of that the Allegation that the area mostler has dealed the excisable goods. do descinely through the eggetants is not control as the eggetants have not admitted not his fact har any decompositive expanses even repretay a ggesting Gagthe place table excitational charges, i.e. in local of any such goods, that them ied to be an exidence reparting path of an obtain library cleased goods through the Hyperbolic to some persons; the dispoilings have no the purphession of η (key ϕ). the exposable (100% blandestinely diegrophic is the poor bos of the ship breaket and Also III a bower to subjuey I place of III a said procker has noted stated that may have sold the goods claribeatinely. That if a copied for impost by a Toron, parson in their state mattering his relevant, that holds of the timespecture have confessed that the goods clandes mely dieared by the appellants had been transpotent by them or nondof the purphase subsectionlesses that the sent goods was discharged by them or none at the analytics correspond that amount had been paid to the appellants.

- copolarita lower in tideat, will the especiation points along monitor that the sole gas payrifo, a penalty under this at no smart the potential may monitor that the sole gas especially growth for the terminal form this dequired possession of any especial ery buts with the knowledge or posterior, the quote are table to confiscation or defined Action Sulpping the basic bears any way concerned in tasking or purposes in any other incorporate death with the expedition of pools that the appellants found on appropriate areas of Cooke Boyce at wig. Consequence as 2002 (148) Hill 180 (T) and Rinn Navi Suigh repedied as 2006 (151) ELT x51 (T) Dot.) and containded that may are pools as de torippingly of Rinn 100 STA (I) posed under Rue 28(1) of the Rins.
- (4) ϕ_{0} and projected the above the cope acts subhilted that the peraction and on the cover of storney notice of the initial Θ_{0} + 0.000 for the alleged duty constants is $R_{0} = 1.04 \, GeV$. The algebra of $R_{0} = 1.04 \, GeV$ for alleged $\phi_{0} = 1.04 \, GeV$, applicant in $R_{0} = 1.04 \, GeV$, for alleged $\phi_{0} = 1.04 \, GeV$, and the translation of $R_{0} = 1.04 \, GeV$, and the translation of $R_{0} = 1.04 \, GeV$, and the translation of $R_{0} = 1.04 \, GeV$, and the translation of $R_{0} = 1.04 \, GeV$, and the translation of $R_{0} = 1.04 \, GeV$, and the contraction of $R_{0} = 1.04 \, GeV$, and the contraction of $R_{0} = 1.04 \, GeV$, and the contraction of $R_{0} = 1.04 \, GeV$ and $R_{0} = 1.04 \, GeV$.

 $\left(\frac{\partial \mathcal{A}_{i}}{\partial x_{i}} x_{i} \right)^{2} \mathcal{B}_{i} \left(\frac{1}{2} x_{i} + \frac{1}{2} x_{i} \right)$

Sust Viol CD

- -1
- If a personal two injurities on a sauda to Appellan, No. 1 & Appellant, No. 2 on 18.3.0019, 27.3.2019, 18.4,0019, 25.4,3019 on JiC1.5,2019, however, illustrated appellants of 0 roll appear for the solutions of the given dates. Hence if precede to decide their appears on the cases of the system because and grounds of appears by decide by deem in Appears Memorands:
- Fersons meaning was attended by our Madhay Novedodarya, Chartan Accountant on costs of Opcorant No. a Aphallam No. 4 who recarded the grounds of opcoras of each appears and also such, and written submedians; stated the there are not sufficient solvences available against these laws appears and hence, be justy should be set askin.
- 5.1. Shri Medhay N. Maso tanya Charterer Secourable on sora fish rough ast No. It is 4 in P. I. submissions has stated into the department is not sure very iter-Approlant No. 5 or Appellant No. 4 was involved in so called fragouler transactions. or both were involved. Cost ideally soch abeniations or flaves \$1 octomisse deem society. out on at less, for the sake of rustice the solutioning suthorty should have commented or discussed these malters which has not been done in the impugnod o derguhal both these appellants have clearly the illimed sub-revested their business. admity and they go and updatake bisones join gliggs; before the Stilk not the impegree order controver. This fact and this had is to be specially for smooth on or prinally under Rule 29 million Rules, (half in appearure) such highlings, all less, gittels, involving duty of St. Turk 6:444 were removed clandes indig both these specialists cannot be penalized that document...geton has see composition dark alto viexularet on given by the appellants with regard to entries in the dialicol and it soft sites of participant that meny inforced is an extinuity subject (i.e. judges). ying at you are closs of ship breaking year, and for acceleding precade; that lower, are terrating a filtration real considered in energial, ying, some date in clusies with those in storage beyon as correct when , that how can instead gracing eatings to receive seized from the sugget person can be constructed as correctments; that the most Addit Caliby Bullionly has failed to appropriate the stone seions of the happiness. without any reason incorded in the iptigging Lords, right egals by transing of eacles. in eleptoreaker's records, charafter onlines made in longs tying in file, marked an over-Drary No. Arb. ARb. AM E Art 0 and in intiguity or pro-Thorine Directorate of Forensic. So whole from purpositions respected the z and residence of the appellant, z_0 will z_0 but details of dear locally known by Saudo and some of the expectable boosts may have seen classed by Appellant No. 1, policy order incribes and entries made by Appellum No. 5.3.4 on 3 independs our drys for production shop inflicted. Appellant, Not 3 μ and not liable for some typic for θ to 15(1) of the Roes since they we expoit valued in possession of the excisable goods, lemoved chindost noty; that that



udyn er varo' da opgrigy the loograpp dualing authorry am not relevant ordanse of 1906: A this pure

6. Ordinar Sor Bharal Speck, flicker has set (led appeal against the impugaed offig. Appealable of the Appealable No. 4 have tred appeals beyond consort at an days are ordinary further period of AC days with reduced to consorte the delay. Since these opposes above been find within to been bested at 30 days as prospets, under the Act. I consorte delay in fluig these appeals and a rule of been delay in fluig these appeals also on north.

<u>#indings</u>: -

- The first Appelant No. 11 as deposited 7.5% of demand continued with 2 tollow deposit of 4.2019, as stated by Blendin Sec. Appeal Memorandum and Appello it No. 2 to Appellont No. 4 have deposited 7.5% of penalty imposed on each of the despetitively as adomitted by them. In their appeal Memoranda and there is no contactly report tope and from the incompart Commission (1995). If the that compliance is Bod on 357 of the Apt has been made by the Appollants.
- 8 reversitely given through the facts of the case. The impagned order and or the mastree are that satisfies an ace for the Appellants. The issue to be decided in the present acpites is whether the impagned or prompt, in the taxts and order instances at this case, for thing demand and importing possitly on the appellants is consect or otherwise.
- it in northal the officers of DGCIT, whit obtained conducted processes searches of the places of brokers and transporters from where various noominating coupling the places in estimated mapping combiner, according to the places of search were variously. Further, seedles were 490-conducted at the promises of step bleaking on the act Office 108.
- sufficient (see rectable). (half not an incoming authority while caseing the impurpred order has completely graded the internise one made by the appallants, according to the that the adjudicating outhority has stated instance defends soon or one of the appellants at various or honorate) of the appellants at various or honorate) of the industrial and also given his highly a
- Altomas Tiploer of Appellant No.1), all cordonous in form of cooperacts recovated from the premises of Appellant No.1, a 5-4. Shi Bharet Sheth, Broker and have normalising invasigation, were placed proton him; that he had seed than mapped diagonal trie premises of expectations were placed proton him; that he had seed than mapped diagonal trie premises of expectations and the statements given by Choker and Africa at the intermedia of our cyplic injury-rained the statements given by

Pries Close VI

Appallant No. 3 & 4, 95r. Bharat (50cp), Brekint, Son Marisk Parel, Accountant of Shiri. Shalizit Short. ShortShimaik Shorth, Son of N. J. Poarat Shelft and various transportation and various other brokers: that he had been given all copenionly so go instruge the name before a visa terrimony and it the transit ness and corrected models. Thus, Appellant No 2-& Flower of Attorney, Joiden of Appellant No. 1 was given at 1 pent. apportunity to lake rune. Sociamentary embodos is unity compositatifility etal continues. collected from the premises of suppliant No. > 5.4, Sha Sharet Sheth. Broker and fromsponers and also shown unless as prepared on the basis of investigation. conducted in respect of resords seized troin Appellant, No. 1, 2, 4, 9 or Rharal Shalling However one transporters showing the ribits shot the consections certical cut through Appellum No. 3 & 4, Shri Chara, Shein, Sroke, und ober broke 2, by Appellari, No. 1, tings that Iron the cogumentary existences on is roughtless of Appellant Ant 3-5 A. and Shr. Attantt Shelf. Broker and materioreth of the transposition, prokers larged a, it is proved the Appellant No.1 had removed the goods with the help of Appellant No. lpha 3ℓ and Smi Bhara. Shell, Brokel, buildestriety and also haddle dly passed on Germal, utedit by issuing Central Excise Invoices will out actual scopy of excisable. groups. These capseidions also falled with the resords of Appellant No. 5 & Appellant No. 4 and Anni Sharal Singh, Americannah are complorated with the receip of nyologa issued by suppliant No. 1, transporters and langur at who have also admitted benefities of cost is mount as well as two scole grade. These are substantial avidences, in the form of coordinately and αx card alongs, consequed resulting them. the firm and persons induged in transaction with supplement to 1. I find that the neest get on thas componented various evidence in the capablished eventor of Comme. Exclusionly find Insuducent passing of Genesic Cresic by Appellant No.1. Therefore, in a proved degend doubt that Appellant N $_2$ I has insided outviol Central Backet $_2$ Re. 19,23,128 γ as detailed in Annexure (AuG : 0 < 0.0) Annexure $(0.00) \cdot 0.00 = 0.00$ Ondexure $(A(G)) \cdot B = A(I)$ and Annextries $(A(G)) \cdot MK^{\perp}$ and else fractules the possession. central larger that Brillings (1987) with the physical larger, of goods less detailed in Admessing (A.C.) BS (2.2 gap Admessing (A.C.) \pm R.S. , the recently also show test Space wit No. 3 & 4, knowe statements were sponing Appe and No. 2 corors giving List can statements, hower filed any release on x_i statements at y_{ijk} y_{ijk} y_{ijk} y_{ijk} y_{ijk} Perelore, all these evidences substantials has starges against the appoints arm. are valid, admissible and legal evolences $\|\cdot\|_2$ eyes of law.

- 6

ē- ...

8.3 If find that the investigation incometers by usaGHI proved the wintertrally at recent's served from various transporters. Appellent No. 3 & Appellent No. 4 and Shin Bhara. Spech is reker, buy complete the same with reports seized from other (PA) sees Reporting demand of duty based on Looking register of the horisomers at has been contended by the sepsatiant if all department has not adouble review of (PB) if to consolide all goods and buyer or the goods ideap to the fact that and all 168.

controls found in the booking register of the transporters invectors for 57 entries. expellent No. I no issued invoices. This carmentally of the booking register is hayonri döütü. Buring investigeti alı sattemantı of Appellant No. 2, who is Papellan Automory Holdich in Augeriant No. 1 word restricted in which hallook (it to produce copy of setting the property of the au_{i} and au_{i} and au_{i} are the spectrum and au_{i} have diesited goods without sade of inclination that the registers maintained by for CMB, a) the gate of step history yard provided correction syldence to establish that the cluck number mentioned in the Broking register of the transporter uplically different the pre-albest of slob problem, you can triving very Jack and lines. The appealants have not shallonged the facility to wasterfinalization of feet, the pucks are engaged in ottomic sact money multipling to exhibition of booking of mice. The elevents one in no point that both the legislers biz, booking registers of the har subjects as two as memory store maintened by CMB are activity and gardine. Regulding payors of such goods, also seen that fee blocking register deep hat show names of the powers. It shows only coolination for which the trucks were timed pprox is pullible are the fall cases of clandles, no comoval is opportunent is not required to prove the case will in attenuation precision on he alby the Abek Coult in the case of Dr. $S(\infty, \Omega, 0) + 1983 (13) oldsymbol{\mathbb{H}}_{n} = 1546 (S(\mathbb{G}_n) where <math>n$ is was near that n

21. The office cardinal products having an imperiant beadin, on the highestics of corden of proof is local sufficiency and warried of the contents in to be considered to use the words of Lord Manusculd in Elisten v. Archar (1774) 1. Comp. 52 of p. 65 Westerding to the chart vision of was in the power of the more to make controllised? Eliss it is expected by the provential to the chart of the chartest of the unusefully in more ranks controllised to the accessorion in more ranks under the provential and accessed, in a not colleged to prove them, as used of the properties.

(Emphasia AU)(Allot):

9.4 find that the department non-node odd sufficient to combine to combine that ρ_{0} belief) No. 1 was engaged in clairdes, reliet royals of the goods and therefore, the safety show once by them are of no Hollow from an the facts of the present of an object and proceeding the present of the present of

Regarding Jernant modify on the cases of diarea personnel from bloke title. Appellant No. 3, 9.4, 1 has been contended by the appellants that the demand made of the made party of third pury downness to not sustainable increase. I find that in the some maintained by the throward will be taken to the parents of the appealant work resources in the clary inspects have authority upon assessing expectant No. 1. This of the algorithms of the clarks and

Page 1 a 21

other records recovered from the Lilouans is solublished. Further, the probabilities eximited to have received the godes, minusepolar children. Central Excise invoices: and so diffie goods without Central Expiral evaluations. Thus, the easily alleaged inspirally on this looky accuments but but corresponded by other axidence it expellent No. 2. and Power of Atto tey Heltier of Appellant No. 1 has not furnished any satisfaciony. explanation in respect of details lavarable in the selection area showing ρ on sevial. Appellant No. In from where goods well, looked and could not produce corresponding central excise throughs in this regard. The signance is have never been rehapted by Appellant No. 3 and house thave surreger evidencery value. The combine in baches all buth avisences is that the avason has indeed laken place and Aspellan. Mo. 1 to Appellant No. 4 and Shri Sharat Shell. Bloker table included the szelvek is laceto-Contral Expess duty evasion. Hence, in this case third party evidences broken by confessional waterpers are admissible. It is an record that all transactions were recorded to disapped and goded manager and the case was made out after decimering and decoding the same, even though Coll Virgo Aspead Line Tratel and Smill Condi Amarchiblia Patel did not record als curring investigation. [19] transactions recorded in charges and energy dissides seized from this livined. Amaisaichaí Parel and war: Kishor Amaisaichaí Pate, ward fuithar combbararea wan. relevant records. These are vital and crucial evidences as per the Indian Evidence. Adj. 1872 and are sufficient to prove expend not dow by Appel ant No. 1. to Appel ant No. 4

3.6 Regarding allegation of circle valuation, it was been contended that the hates. quoted by 1995. Major and Minor as well as jurnic agencies/paywrs are no laights. cates prevailing during that peacet. Their took ship becausers and the cors or ascribed sopublications issued by them and other registerningencies in order to autonomprovaums the keep processed lead to remarks their to demand, the ignorest freeling conducted by 10G0-1 with various marketing research agenous revealed that day to pay price of 12mm size of page to a normal aivelons to everage at color all size of reling class rather the range of 8 mm to z^{α} but. The price adopted by DCCE (is: selfed upon by most of the ship proacing upon of Alang and the goods amorging but. of presiding up of skip s is soid at those prices. I find that in order to be fast and $i\sin$ the revergetion has a lowest variable $a_{ij}(y,28)$. The page p it is heldly Mis. Material e la Munal. In cases, where appellante have indicada in clarates no piecesnas insionillas, undervaluation of the godds produced by Illem incrine can establish one to one correlation of goods sold and coverents, ecologic in cover or farcinghiance sale in the deo_{ij} is sufficiently proved by in the entries in the dairies serves ed from prokers: fractioesh transactions took letace between various muling mulsehimaco britis and Aspeltin. No. 1 foreign prokers (Aspellin: No. 3 & 4 and Ghri Shaca Storne). Therefore, I find () all the rejection of transaction value and repiacement of the same

 $|\widehat{g}(x,y,y)|_{L^{\infty}(\mathbb{R}^{N})}$

Page 12 of 90

be the or on preveiling in compatible year of Volumian on Rules respressor Action 4 of the Certiful Excise Action 944.

- 10 The following case-taws are interest to decide the contributes of the implication of the best of the implication of the amplitude as a support of the contributes of the interest of the
- 15) The statements of the expused, if not restance the same is legal and valid in the eyes of the And (the same can be achieved as beneficiative, evidence and no suitable evidence is manifed. The above has been that in the cases of (i) National J. Suitable 11398 (3.5) Fig. 268 (50) (ii) Dekolor Kumar Garg, 2016 (3.5); ELT 321 +0.4144
- (2) The Lite Pointssion encourtes and its status and all property design which can be used a quartability to determine that has been feeled unit as cases of (i) Alexandustness (2008-(230)-676-ELT (Th. Murros $g(\alpha)$ Maximum Souther Southers (2008-(2008-ELT (Th. Murros $g(\alpha)$ Maximum Souther Southers (2008-(2008-ELT (Th. Controlly))) if Maximum Engel Workholds (103) ± 1.1563 ± 1.1563 ± 1.1563
- (c) Statement of director and configuration to appear a simplify (less ance of quicks will but asymptotic Central Excisor only and without issuing Costral Excisor only and without issuing Costral Excisor (twicks in outsets) and specific and inspering cool is an in- is admissible as as missible as no during case of Hi-Cado Aurasives also reported as 2017 (245) ELT 303 (in the case of Hi-Cado Aurasives also reported as 2017 (245) ELT
 - *14. On careful consideration of the factor and photocolarces as: summed above if this maniple wilderund on the control to the cases for the accined the distanced is substancely and is specific. The Disease smarks admitted that the decamental reside records recovered by the officers, contained details of promisenant of rail morehalis as well as idearaige of brighed grouts, was and watcur a gravital of daily. This first is transfer throughtened by the reconvenient built many autilies in first private decreasing are covered by the time like issued by the assesses. the palents that suggests people that there is a new Mondy admitted the finalof the provide as usafine Mondanese womenous of goods convered by the grants in the private substantial evaluations and covered by the inventors. stado ultraditural es admissible es estasante as can born como bir do Appear Countries one least of Aparents is Competitived Pall Edd. (edg/9). The sylvation of clandesina carea is required to be around by summered passing avolution, the very a tree facts presented in each innerton uses are regular to be unciliated and execution integrable til The department in this case has reast upon for gordessignal attraction of the Druger whoe to also supported by the $v_{
 m em}$ is the following the primary mass, to approximate $v_{
 m em}$ which is $v_{
 m em}$

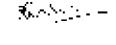
Fige 19 of "

ماد مند بارستان

ing area in the district to the district to

statement ivas priori folios unider que un Trivi cusariorio also dons not sopeas la freve violand for trass-associativalitat during que comman as sopranables

- 15 In view of the foregoing I had more the Connection as (Aupean) has extend in taking the view that he had as not brough early one of connections of the artistance of condestance removed to the the view of the artistance records recovered him not been recorded, a sense adoption by Sen Testinal. These which is truly of the context notion as Longe points, attended to provide notion as Longe points, attended to provide notion as Longe points, attended to provide notion as
- The evidence of standarders considers has been considered and advant only as a result of investigation remained by the according to the considering. The evidences are sufficiently by the standard processing of the translation of the translation the standard and contains an evidence of appropriate of the translation of the standard or suppression of the translation of the standard or suppression of the translation of the standard or suppression of the standard or contains the standard or suppression of the standard or suppression or suppression
- (c). The geograph of directorist company is unaccessed when he is directly involved in the chaster of Central Excise outy has been held in the case of 19.5 β ogtation field as (2014 (271) EEU 16.60 (μ)
- (a) It is scalled legal cosmon that once all a set of plandesline removal of excissive goods is established as I as been dimentally and other national control particles and other case, it is not necessary to prove the particle mathematics in turnion as note by the Honfold Supreme Court in the cases of (). Shah Guman Maillead ted as (1283-(13) ELT 1549 (50), and 00. Auf out Textiles (India) Pv., E.d. reported as (2009), (30) =1.1,687 (60).
- as 2017 (385) ELT 481 (Tri. Delit wherein ill tax seen help that protected showing seized from the possession of appetants hatcleyed at the time of speed, showing entries for appetants dealers are also by which have been 48)-8,140 to detail and displayed by CM (or the tampy taly with invoices/gate possed is treatworthy) that statement of employed containing detailed knowledge to be considered as reliable, talso legicing entertaining the case at Rambbandat Having Full L.L. lego tedias 2014 (301) His legic (600); one otherwise installations has been admitted by the Homister Apex Count
- 10.2 That, of the view that Admilian tools not one to proved up has been held by $0.98\,$ At this houses of Alox inqualities reported by 2008 (220) of 1000 \times 0.18



Page 11 ct 21

Morr beign Ms=0 wine. Solutions, reported as 2002 (200), H \pm 1, 1005 (Till (Channely)) that Donfesson of statements would need too haid and there is no most to wearen for ovidence. Behalt: $0.48\,$ A for the lpha so of Mar Karar, $m H_{1.99}$. Works reported as 2.30 ((1833) Jo AB (). De) has also half the Admission@ontess (i) is a substantial preserve of existence, which coming uses against the maker. Therefore, Δ_{p} regards the felia ide on sur ous caso leve relating to companiative evidences and ostublishing clandestine remove, control by maile pay cools in light of the positive evidences which our \mathcal{C} are is discussed in the hadings, () the in pagined order.

for fold C=K . All in the case of Mér. $M \in \mathcal{S}$ strings H . It reported as 2.345/(328) ${\rm ILT}(450,\mathbb{C})$ that field that when broken concoming to probability was against the Appailant, proofing of the statements, econdoc from priyers, no hanges effect jobs. an superform found into raw materially to have found unaccounted one no input. SUBULTERS prescribed by law is of no hard that relevant profitm of the decision is: MODAL COLUMN

199.4 . Recovery of the boose promise and points without loague from this premises of the Appedant in the release of scarcinproved for carries (fixing a gar raunuschtstäte of ten danachterne mannend gegen währt ware well eigige fliecrowledge of for copolism Acres, resolvement of Appellant in that regard come to improve sincer this an invarient is there is the covering of the Appellant if is: contains sense that the materials having within to the obssessor thereof are only assessed to him. The product of algorithm the collabolis arranged to the contents therein. Entities an arch transferling materials demonstrated clandesmie clearance of 562,100 kW of Spongo from and 897 585 MT of such goods in specifically well explained by a positivity. That their around claudestines personal of 21 010 MC of threading to the Appendant Larch remainds were face of moreon hors, the measure served reser the transporters MAL For sunwhar. Historicament and Miscretismy Processes who elektrical continued from throughpoints arought out the evidence of a boundestina interaction of $69\,$ MeV MeV of Subtige from and SRISGS MT of such and & respectively. Those Meanagement more and substantiable by Excise it sorces. Must pertain entries to the proof. transvernen leitget millehed som för. Darlad Elenet frimliger sod ellest enlast. tid not symmetric an intervious parties, because leathness of visitely-dies. summatic and supported by artificulal Accordingly, such desirances received subject-unation of allegation in perpett of removal of 807.590 MT of Spenger light inplicat payment of Excise daily isomorby the reason sheets when evaluated, man proved removal of compating goods remove payment of duly to the extent of althorsald quantity of provide

u(t) = v(t) summand recorded from $u(t) = u(t) \frac{u(t) + u(t)}{u(t)}$. Hence, $u(t) = u(t) \frac{u(t)}{u(t)}$ constant to constant constant decrease. They have constant constant within constant<u>knowledat goods ware manufactured and design Unio authorics was question to the and anglish for the reason Bet Bey widely described</u> დაწლი<u>დი და ბზოდისობით.</u>

(0.0) . Added to the above, the approximation objection objective removal of the <u>pends one agreed by Excess creaking. That promise in from all revenues. The</u> therefore <u>administ to make paying</u> of the due event<u>e various</u> conscionating me Revenue impression or the entires in period handwritten reduce and entire recovered from assession of Angelian during search. Entre pre-sing of the apparent therefore. Taked to businesses bytes tide of the Apparent Course to record. Clarification interaction are in the militial the formations of the shift automotives, seasonables, competitive frameworks and committees against Each Each Each Clarification.

 $\sum_{i=1}^{n} a_i d_i d_i d_i = -1$, which is $d_i d_i = -1$

سالودي سعور پاڪي سعوي سالو

other's existence continuously, all of their and entationed invariously processions to shipped processions to shipped anyther of their continuously entations or Kelley's degrees brought that Apastacleorously or our continuously statement and other objection. Advantagement or observation in extraordinate their objects of the aparticle of the objects involved in the chain or them satisfies glassence without mondels and the objects.

- (O.4) Proposition of processing personalist the Augellant. Frowing of an all plants of the common for proving of an all plants of the common for process, and the common for process of the common for process of the common common of the commo
- 177 in 1878 hot only one evidence, conmultiate echoed evidence emminantical obtaine motive of the Appellent and particular, form that Thomason Appropriately and all consider Economics is emissional was successful and its subcongives established.

(≜*n*:phasis ac(p):hed).

- 13.4 The solution that the Hornber Cleb (A in the raws of M/s. Prayeen Konsill's Consignation as 200.0328(40.1)(20.010406) in the shall as those in
 - $\mathbb{N}_{0}^{2}g=kg_{0}^{2}g_{0}g_{0}g_{0}$ a spågag i slatelikalterisena. Näveh i autoritatigati lafter åken kolona. willnut any basis, cas no isys to smoot be gain from how owne ocreports so jasain refressor stabilitary waa pakt obasehaan sahan confermion not once but make. Further confereit and sixtement tendered Eur Shri Proveen Kamar was also bolikilika ba Shin Rejender Kortan. purivotised signatory. Contambors "all remarked records where very raterang to pauches and itself traces are not to filled pauches of relication is espaidy affectionight as country out to the sect man coized country are: rystyrgy relievelgee golgen gestydeer, leid i flys de rollee an tê can facts uitere en record and were not phalement and actually admired. Also miles on revarious lictrorical areas could in their manatherin. (2nd historical below) when as рти об бол спольку). Отся янскіня ін синераво ако общинели ака controlitad canadastico hacastes e encastant la defenso lingue la no ferrain Toesaba Marchar prioritial)'s comunitor "hat teach Read auprecedents in letter y to precent reaction or recorded and determined of hime quantificult (see groom on this was problem or expelse it foot page as: allegger is pisatly establish and finale nations are appropriate in the denkiness, of regist, inclientation short terms pursue of these actions a terms. handulers intent to evade is marklessed and little compared, proving such exector by other solidies and there are recorded. Within protot, a Surus to the exaded Aziper Surrente Court Purguent in C. Regionaria -1993 (13) E.E.T. 1546 (3.C.) case. Deportment is not required to prove its base with mathematical unaction, ϵ in this is explained in the establishment of such a degree of probability. Dat a prodett 1996 men och to basis believe in the existence of leads in the leade."

(Ermithesia sucultied):

10.8 If find that no statements have then here let by any power and laws recorded in Parishbornas and contents of solved some have been hostoped by apportant No. 2 to Appellant No. 4 and Stri Drand. Silem, Stoker in their statements to be related as a single statement has been nearly letters to out both the two is statements of Appellant No. 2 to Appellant No. 4. Shri Bhara, Shoth, Broker, Shri Maria, Pale, Appointment Shri Bharat and noted Shri Shrevik Shoth, son of Shri

 $\frac{g_{i,j}^{(1)} + g_{i,j}^{(2)} + g_{i,j}^{(2)}}{g_{i,j}^{(2)} + g_{i,j}^{(2)}} = 0$ $F_{i,j} = 1 + g_{i,j}^{(2)} + 2 g_{i,j}^{(2)}$

She at 31 km restablishing claricestine removal of final products by Appellant No. 1 at the situational specific products, along the present are not recorded under duress or threat. Paols of the statements have been independently combiorated by the facts and compets of the compound at the time of search. Therefore, I am of the well-considered wow that decial of cross examination by editiologistic although ones not violate produces of reduced justice in the given facts of this case. My views are supported by the Hendiel Bornday, High Count's judgment in the case of Mas. Shared Paradas 54 (gle reputited as 2017 (347) ELI 413 (3am) wherein I has been held that where a motors have themselves admitted the guilt and statements have not been retracted, there is no question of cross examination and decial of some does not to give use to say substantial question of law. Relevant contours the judgment is reproduced tellow:

3 Ine incurating corder following reason

15.1. As regards the deniet or cross-examination or 5th Thorse. and Son Astron Komme Yedho and vandher the said derial truscaused any projudice to the Appellants, it is seen from the records That the entries made in the private reports were compligated by Stat Randas Stitutum Sangle, Director of the Appellant from and Sim Sherad Haindas Sangle, Prophetor of Ms. Anthon Scrap-Mandawii ilimagh wixan ilia dandesiinaly removed goods, were sold energy they had admitted that the entries recorded are true and corresp and parties to the unprepared production, and two of row manarinis without arcanoling and sale of the finished goods. in much without payment of outy. Further from the records it is issen that ancor sixteen buyers (referred to in num 11/13 of the improped appeal to the conclusion in the finished groots from the Appollarits arthonic payment of duty have else confirmed that they had received these goods without the cover of proper excise. documentation and without payment of duty. Similarly, two scraps: suppliers, the Yorks Ahmed Shakh and Mr. Shakh Mushleti Guide have also admitted that they have supplied the MS wropempt is the new gratarists for the manufacture of them goods. without the cover of documents and they have received consideration for sale or such scrop in cosh. Considering these evidences expliable in meant, we hold that the denial of 0.028unamination of the sortions of the private records has not council any prejudice to the Appollants. In fact come of the statements renorded have been releasied or disputed. In such a sposoner, where the fact is not disputed, cross-aramination of the party is not increasury. The Hardhie Apex Court in the case of Kanuago. Conserve (1985-113) $\pm i$ (1-1485_i8-G.) and the Harible High Court of Analysis Praductions the case of Shelim Steels FM, Ltd. revious) have belo met there is no phonics light for crown gespjinotyjn gad i if syfficiant comatomative evidences exist, urussperundant of the deciment of the statement is not necessary in supposed graph agreement that the donial of cross-exemination of Stall Thorye and Shif Ashor Kumar Yaday wan maintakeed the private records that not besided environgering to the Appellants.

From the apove conclusions, we are also of the WeV that this was not a association implied amos examination. The Directors themselves

Brown - Brysling

udmilled the guilt. So minost an allegations stood proved. As sold above, the statements recorded were not retracted on disputed. Learned occursel for the Appellocia conterared that he can succeed in anomal, that these appeals should be admilled for deciding following qualifier vibrations of the content to time.

"Whether center of stoss-examination of wilnesses caused any projection in the Appellant?"

We are not inclined to eccept this submission et all, in these apposits there was no question of cross examination, and therefore, design of personal would not give assite any substantial question of law. We removed the judgment of the Tribunal and find the same is quite performt in manifications and information in it.

(Emphasis supplied)

- 10.6. It view of addive, find that Appellant No. I has evaded payment of Central Excise outy by way of all ideatine removal of goods as well as by undervaluation of the goods, hence, I had that the order of adjudicating authority is obtain, legal and proper
- If find that Appellant No.1 has, intentionally adopted on awful motars to available payment of cantral excise duty. The excesse mind and monsyces of Appellant No.1 is clearly osciolated. Therefore, I hold that the lemoval of excisable goods in this cast was of dandesting nature, illicit temoval with intent to available goods in this cast duty and home. Appoint No.1 is liable for panaty equal to the duty sincer Rule 25 of the Rules to account Section 11AC of the Acc. In view of capve, 1 hold that Appoint No.1 is liable to pay Contral Excise duty to His 74 55,077A under Section 11AC of the Acc. In section 13A of the Acc. In section 13A of the Acc. In the captured curve is required to be paid along with Interest at applicable rate under Section 11AA of the Acc.
- 11.1. Appellant No. 7 has contended that no direct evidences involving him in alleged candostine elegrance of goods are swallable, no penalty or Appellant No. 2 is impossible under Rule 26(1) of the Rules. Indended find any finds in the argument of Appellant No. 2 stace in the arrestnt case, there are cogenitievidences that Appellant No. 2 had played an imposent rolle in evasion of cerebra exclad duty of Ra 74,85,077/ one figuralism passing on season credit of Rs. 15,55,309/- without physical supply of goods. It is been that penalty under this rule is impossible on the person who has dear, with such exceeds a goods, which he knew that the same arrivable to confiscation and therefore. The incoughed order imposing penalty of Rs. 15,50,000/- under Rule 25(1) of the Rules and penalty of Rs. 15,51,100/- under Rule 25(2) of the Rules are legal and proper. My view is also supplicible by the credit of CRITAC to the case of Roddika Frince Policid, appellable as [2016 (204) the case of Roddika Frince Policid, appellable as [2016 (204) the case of Roddika Frince Policid, appellable as [2016 (204) the case of Roddika Frince Policid, appellable as [2016 (204) the case of Roddika Frince Policid, appellable as [2016 (204) the case of Roddika Prince Policid.

The above cause notice makes if cless that the greats when strenging authors and discretors liable to confiscance and edjudicating authority has

recovered a finding that groom are alterning in value. There is any a main feet amassion in the amount that the case of specificary making at the time specific adaptation in the show cause without the indicates the value of the appendix adaptation in the above cause without the hydrones the matter of effects as for an goods are concepted and the corresponding manually is sufficiently from that the groom were light to confountion and matterns, impossible, of penalty is possible?

(Emplissis against

Sim Minori Amarch tipa. Papel and Similitasing Against big. Patel, brokers. (Appellant No. 2 & 4) have contained that they have not deathwill the goods in the martier breschied under Ruls 25 of the Cornor Explandering, 1009 gas, Therefore thay act not lightly penalty. This was the quasi-maintained by Ann Mined. Amemiliahin Patal in second language pentahah darah of 180 seliwati selitigi. dealur see by Appelland No. 1. Which about about the entries in the classes thougave. evasive replies like, the accounts two or ringingly, he was practicing accounts on Spridays, etc. Let rever do one along with the investigation, however DGCE rafficers. got the co-Indicate decoded and the whole phaster of clarifestical emocal got revented. The expected data material with the entermalistance in the alectronic form. and in case of some transactions, appellant the infinite issued Control Except repices. concrete for many transactions incl Collect Excise invoices were Asset and no Control Excise duty was pale. This outrenties so the date maintained by Sm. Virkid. An are righer Tale. His crowley, Shift Krelver Among bitman irater was bandling bus nass. $g(\phi)_{ij}$ aradic imparest and was involved in particularly connecting represent in ϕ position from the transfers also showed continuous sugars for various payers and solters in recign ungedias.

The Appeting So. 2 & A million purposes algued that they care not been ideally up into conceeding activities on accounts found in Pan Drwot Computer were written for earning accounting softward occ. They that they were not only including formise year in heading goods been est plan teaching that were also indulged in pitering Appeting to in contracting removal of the exclusible goods. As far 48 days respectively and from three Computer is per period. This significant of learning accommodistic real engine but on alternative good out of duty received it is a remaining public real engine by software is in the maratter differ in computer descriped action and real in Penindage, to approximate provide will intend to very swimp such a way that is necessary to a short and the contraction in Penindage of the strategic place in the Cata Introduction of goods of the contraction of the Cata Introduction of a software by DOCE! with the footable in Fee Drive is reliber a million of contraction.

່າງ ຊື່ Appellant Nei 3 A dilagati ຂອງກະທາ ການຜ່າງກອບ ned giden Hagishands for coo ກ່ຽວກຸກ hants to interim conignishs ວ່າ Bena ກະຊົງ ຄົ້ search insoft this on necessary that

 $(C_{\alpha_{N}}^{(i)}, C_{\alpha_{N}}^{(i)}, C_{\alpha_{N}}^{(i)}, \cdots, C_{\alpha_{N}}^{(i)}, C_{\alpha_{N}}^{(i)},$



Appellant No. 3 & 4 had not re-operated will dish sussingtion and had given proposed replies a lighter. Therefore, then met it havy mich beverant herein 5-35 26 id also believe and periodics of file. 1 35,2757 for landing Appellant No. 1 is connected blackment of the expression goods on reach a Algorithms by the appellustion activation of the Edward by the Roberto with the same.

The stand particle pack of the case as that product from the judgments relative upon by those two appealants macrouch as fits posturents resumed, analysis the rest and data storage depices have been concounted by the statements of Appellant. Note that each of Appellant No. 3 is at its above that of transporters will remain the persons involved in this case have obsery but noted as exercised and it analysis at a fits of the presence to each observation. Appellant No. 1 and hence provide the Para 5 is

- 12. If the of above, I uplied the variable independent reach spaces that to Appellant No. 1 to Appellant No. 4.
- १२ १ । अञ्चलकात्राः इतारा इतारमे गर्दे अपीनी का स्थितिया सर्वाधिन भवेदेवसे विकासान है।
- Ω/Γ . The appearis filter by the appellers a since theorem off in above m is

ment to the long

पराज शेरकुम्स (अप्रीकर)।

<u> Ry R 24 ()</u>

 $q_{\rm in}^{\rm in} = 10^{-3} {\rm cm}^{-3}$

: •

- n Mas. A.C. Enterprise, Floi No. 161, Spalya Ship Bleaking Yale Sosiya, Tal. Palaga, Disnic. Ehlavriagar
- Abri Jayach Nanami Wahani (Potol)
 Powah of Astomacy (Teheor of M/s) A (9. 5 merprise: Prof. No. 1891, Sossya Sinte Breaking Marc., Science 1811, 1819.

 District Chesarsyan
- Shiriksirar Aspatel Ibha Patel, Propiletor of Mas. Shiree Kashira Ende prise 204. Shoopers Point Pasimol Chawk, Waqiaawadi Road Hasynagar

 $|\mathcal{P}(\underline{\mathbb{C}}^n) - 1/n^{n-1}|$

7. St. i Virled An unveichei Hate. Plechte. 105
seen Magartifty, Urp. Micteria Part, BNAshagakii 381002.

иL.

- ा) प्राप्त राष्ट्रका आयुक्ता, क्षेत्रद्वीच गरम् गाणिका कर्त, अध्यक्षणः वाद्य क्षेत्र, अध्यक्षणः वाद्य वाद्य करी संविद्य
- (a) साध्यात के कीय अस्त वर्धना करास करावर को अवस्था के ही हाँ प्राप्त
- १४ राजुबन्द अद्युक्त न, केन्द्रीच कर्त्यु व लेखा १८८ मध्य अस्तरी १८७ का के ^{कि}र्ज़ी मेंसूरी
- ार) कहे। काल पुरस्त, केन्द्रेण सम्मृत सीमा कर गण्डा ॥ भावने गराको आवश्यकोनी वेण ही पहुँ। अनुस्थित के कहत
 - ੁਰੂ ਬਹੁਕਾ । ਜੀ 1929 98 98 92012 127 ਸਨ। ਸ਼ਾਲ ਸ਼ਾਲ 1200 98 88 18 19 19 19 ਸਨ। 1929 1897 ਦੇ ਸ਼ਾਲ ਵਿੱਚ ਜ਼ਿਲ੍ਹੇ

