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	સાથે કે પ્લાર્ટ કે તે કે પ્લાન કોટ્સ્ટ્રાં છે. સામનામાં સાંગ્રે અપરાંત રહ્યા કે સાથે કે સાથે કે સાથે કે સાથે સામ	ne dette en engene andre Sinne Auser al van die Ne en Universitetende op die spaces was wurden	ia ye pisaryı Thistopis		
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	•	, কান পিলা মনা এই প্ৰতিধান ১৯০০ বিধান পোৱে প্ৰা প্ৰায়েন্দ্ৰ সেৱা প্ৰায়ে প্ৰায়েন্দ্ৰ কৰি এই এই মন্দ্ৰ	•		
_	Annon Annedstev (e.e. 1) in case of age	Mille Andreas Anna Anna Anna Anna Anna Anna Anna An			
ъ.	বাল কৰে। মান বাল কৰা অগ্য বা নাম বিভিন্ন বা নাম বিভিন্ন বুক আৰু সময়ৰ পৰা বুক্তিৰ আৰু বিভিন্ন বা সেই বাৰ কৰ্মে, মান এই কৰ্মি সেৱৰ মানুকৰ কৰি কৰা কৰা বা মানবাৰি কৰা আৰু মুক্তিৰ কৰা কি বাৰ বাবে বিভিন্ন বিভা পালবো পৰা বিভিন্ন বাব, কোৰ বা বিভাগি বা বিভা পালবো পৰা বিভাগে বাব, কোৰ বা বিভাগি বা		i sente la posi di colori de la della della del norma dell'Artico per de per su della della del norma della della della della della della della della della della della grandata della della della della della Reconta della della della della della della della della della della della della		
	(a) A strain of the strain	(a) the first production of the second of S.	at (tournagenka) for i for a fi n k taal ti tan 1, K uttar taana kata, a katalija tuonana taa barah oʻrta Tiburi		
1-11	দার্থিয় হয়। উন্নতি নারাগ্রহীয় উদ্দিন্দ ব কেন্দ্রী ভারতে পরি জেলেন্দ প্রথি জেলিং পরি চুয় কেন্দ্রিয় সংক্রার হয়। মন্ত্রী সেনা মাজে প্রথ কেন্দ্র সিংস্কর্তন হয়। বিজেপি কেন্দ্রিয়ার বিজেপি	असे दिना से अपने के प्राप्त के साथ के स्वर्थने प्रवासन किया स्वर्थने प्राप्त के बार्ग्स के प्राप्त के प्राप्त के प्राप्त के किया के 20 के बार्ग्स के प्राप्त की किया के प्राप्त के कार्यक के 19 के प्राप्त के प्राप्त के 19 कि प्राप्त के किया के प्राप्त के 19 के द्वारा के दिन के कि किया के प्राप्त के किया के स्वार के कि द्वारा के कि कि किया के दिने प्राप्त के कि किया के साथ	n franziski filosof andra sa sin sin sin 1946 - Angelski filosof alli sin sa sina 1946 - Angelski sa sina sa sin		

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- ৰ্বাৰ্ণ কৰে নাগৰ সময়ে সময় সৰ্বাৰ্থক সেই বিভাগ (প্ৰদীয় সেইজনৰ প্ৰথমপুৰা মই) আৰম্ভ হৈ লগেই বে হৈছে। প্ৰথম সেই বিভাগ পৰা মই মহাৰাইছে উপজেলাৰ মহাৰ সময়ে মহাৰ মহাৰ মহাৰ প্ৰথম হৈ যে ৫০ জন্ম হৈছে হৈছে হৈ বৰ্ণ কৰা বিভাগ হৈছে। মইজ বিভাগ প্ৰথ প্ৰতি হৈছে উপজেলাৰ বৰ্ণ হৈছে প্ৰথম হৈ যে বৰ্ণ হৈছে বে বিভাগ (DC) বাৰ প্ৰথম হাৰ্ণ কৰা কৰা বিভাগ হৈছে। মইজ বিভাগ স উল্লেখ্য হৈছে বিভাগ কৰা হৈছে হেছে সেই বিভাগ হৈছে বে বিভাগ (DC) বাৰ প্ৰথম হাৰ্ণ বিভাগ হৈছে বিভাগ কৰা কৰা বিভাগ প্ৰথম উল্লেখ্য হৈছে বিভাগ কৰা হৈছে হেছে সেই বিভাগ হৈছে বে বিভাগ (DC) বাৰ প্ৰথম হাৰ্ণ বিভাগ হৈছে বিভাগ কৰা বিভাগ বিভাগ উল্লেখ্য হৈছে বিভাগ কৰা হৈছে হেছে হৈছে বিভাগ হৈছে বিভাগ কৰা হৈছে বিভাগ বিভাগ বিভাগ হৈছে বিভাগ কৰা হৈছে বিভাগ বিভাগ উল্লেখ্য হৈছে বিভাগ কৰা হৈছে মই কৰা হৈছে বিভাগ বি
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ে নিয়ন বিভিন্ন সম্পর্কে সময়ে। দিন নিয়ন্তি এক পরি উপজে সেমার সেটা দেন নিয়ন্তি এক প্রায় হৈ বিভিন্ন সেটা বিভিন্ন সমূহ মার দেশ সেই স্বায় সেই বিভাগে নিয়ন্ত্র হৈ এ পরি সেই বিভাগ হয় এবং সন্তালনে সেরাইর বাইবে টাল্ল বেলা বিভাগে বিভাগে মার্ল সেই বিভাগে সেই বিভাগে সেই

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 - a la superior que la participación de la companya d Transferencia de la companya de la co 151
 - gettan ann. 'S se la gen a seann a la la geò à na stàisean si sao falle a shall bhar bha tha si tra tha si tra Tha chuan a bha thagan dha nadhan ga tra na la geò ann ann a suit fean à ag ann ann ann ann an air a sao ann a Na chuan a 15. , δια το με το δητικής δητα θεταπολητάς της "β' την από την καρμή την Αποκρογιατικόν του κολουτου κατά του που Τέτα και του του Τότα και του του, από και το μετά μετα αναπορισμότατα οι ασάκολου στη Προπολογιατική του του του του του διατου Το ποι του του Επιτική του ποι του του που αναποριτή του στο απογού χρυνους στης πους που από προγραφικός από δ Τότα ποι του Τάτα του ποι του του του από του από την του στο απογού χρυνους στης πους που από προγραφικά από δ
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- a ya ya ku u uya Su Wileyi taƙir ƙasa ƙarartak ƙalami afyi aya yang menangkan kenang ang kanang kenang ini <mark>nang kan</mark>g binang biya nang pang ang ang pang kanang pang pang bang ang 2000 na binang biya nang pang pang bang pang bang pang Tiya yang pang bang pang bang pang bang bang bang biya pang bang bang pang bang bang bang pang bang bang bang b Tang pang bang pang bang pang bang pang 141 ene na ziem spore eventen. The station provides the network of the station of Mill XII for an effective and we have a second station of a units static Cale Alexander and an activity for factors Coulday.
- ৰ', ভৱাৰ দেশৰ বাই হয়। এই ভৱাৰে দি বিভিন্ন সেই পৰা প্ৰথম হৈ বিভা সেই বাই সময়ত প্ৰৱস্থা কৰিছে আৰু মইজি বিভাগৰ স (উৎস্থান দেশ)আৰু মইজে বিভাগৰ সময়ত বিভাগৰ সেই আৰু উৎসাপ কৰে বিভাগৰ সময়ত প্ৰৱস্থা কৰে বিভাগ সেই বিভাগ সেই বিভাগ মহাৰ বিভাগ বিভাগৰ সময়ত সময়ত বিভাগৰ বিভাগ হৈ হৈছে বিভাগৰ কৰে বিভাগ কৰে হৈছে বিভাগৰ কৰে বিভাগ বিভাগ বিভাগ বিভাগ প্ৰথম বিভাগৰ বিভাগৰ বিভাগ ব মহাৰ বিভাগৰ বিভাগৰ বিভাগ মহাৰ বিভাগ ι<u>Γ</u>!
- না উপৰিয় মেৰ্ক কৰা প্ৰতিমান, প্ৰায় কৈ বহুদুটা। ই বহুদান মূল প্ৰচুৰ বহু কৰে প্ৰদান কা কৰি যে কৰকাৰ ২০০ চনট কা 144 e Rive Neer Neer Seneral Alfenne. Daar ap 'n hegelaar is de olite na het zwen die yn de enster die staar die endjestschig wehan, daer beer e stat Die 1919 het gewal en de bester die die entwerken die Versiter Versiter, we Weerkert.
- ege meet de Ar game mine en prove, plane construction (n. 2007), construction for a factor of an density and just aftermer meet an factor de la construction (n. 2007) Ar mine a grant de la construction Appendix fondats (facebourge Rules 1960) 17:
- প্ৰয় প্ৰতিশিক্ষেত্ৰীকেশী আৰু সমিৰ কাৰ্যনি প্ৰথম বিশেষ প্ৰথম হৈ দিন্দ কেনা নামিলক কাৰ্যনি দিনেই আৰক্ষেত্ৰ সময়ে মুকুৰ প্ৰথম কৰি মূল চুক্ষী হৈছে মূল প্ৰথম বিশেষ বিশেষ কৰে সময়ে মোহা সময়ে উপৰু হ'ল আৰু মালি বিশেষ কৰে বিশেষ বিশেষ কৰে সময়ে বিশেষ বিশেষ কৰে আন মূল বিশেষ বিশেষ বিশেষ কৰে সময়ে মেলসেই হৈ মূল ব 150

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CORDER IN APPEAL .:

The below mentioned appeals have been filled by the Addellants (*foreinafter referred to as* "Appellant No.1 to Appellant No.3") as detailed in the $T_{\rm ab}$ is against. Order-in-Original No. 61/Excise/Demand/16.17 dated 30.04.2017 (*broeinafter referred to as* "the impligned order") passed by the Assistant Commissioner of Central Excise, Surendranegar Division (*hereinafter referred to as* "the lower adjudicating as thority"):-

Sri. No:	Appeal No.	Appellant Mo.	Name of the Appellant
I	 		
	G. S. J. C. J., Sibor, Obevragar,		
i			Shel Viain Jan. Authorized person of
¦2	V2/245/6VR/2017	Appellerit No.2	W/s Kiran Ispat Delyog, Plot No. 564.
			G.I.D.CII. Silvor, Bhavnagar.
			Shri Himarsho Nanctal Jagani, 38
ב	V2/340/6VR/2017	Appellant No.3	What Lampics, Forth Floor. Near
			Sahkan Hat. Waghawadi Road,
			Hhavnagar.

7. The officers of Bhavnagar Commissionerate on intelligence that some rerolling units of Schor, Vorte) and Wieverager were engaged in tange scale evasion of Central Excise Duty by way of clandration removal of Re rollori products with A. S. Borne/ TWT Bars etc. with active support of Brokers, conducted committed search operation at the premises of 5/SIVEHintershill Nandlal Jagaal and Yogesh R. Sanghvi, both brokers of Round/TWT Bars at Chavnagar and Incominating documents were removered from them outing search, Thereafter, emother round of search operation was conducted at the office premises of Appellant No. 2 and at busivess themises of Appellant. No. 1 and variets increating documents were recovered.

2.1 Show Cause Notict: No. V/(5-22/Dem//HQ/2015-17 dated 05.08.20%) propusing demand of recovery of Central Eacise cuty of Ks,7,97,1877 under the proviso to Section 11A(10) of the Central Eacise Act,1977 (hereina/ter referred to as "the Act") along with interest under Section 11AA of the Act and also proposing (monsition of penality under Section 11AC of the Act read with Rule 75 of the Central Eacise Rules, 2002 (hereina/ter rejerred to at the Rules) upon Appeliant No.1 and horizonal penality under Kuip 26(1) of the Rules that Section 11AC of the Rules (the Rules) of the Central Eacise Rules, 2002 (hereina/ter rejerred to at the Rules) upon Appeliant No.1 and horizonal penality under Kuip 26(1) of the Rules that Section 11AC

Aspellant, No. 2. The Show Cause Notice was adjudicated by the lower adjudicating authority vide the impogned order, in which (1) Central Eacise duty of Rs. 2,92,1827, was confirmed under Section 11A(4) of the Act along with interest under Section 11AA of the Act and penalty of Rs. 7,97,1877, was imposed under Section 11AA of the Act read with Role (2) of the Rules upon appellant No. 1 with option of reduced penalty as envisaged under provisions of Section 11AC(1)(b) of the Act, nii) Penalty of Rs. 7,97,1877, under Rule 26(1) of the Rules upon Appellant No. 2 and (0) Penalty of Rs. 90,6007, and Rs. 39,0007, has been imposed upon. The Appellant No. 3, Broker and Shin Yogesh R. Sanghvit Broker respectively.

3. Joing aggreeted with the impligned order, the Appellant No.1 to 3 have preferred the appeals or various grounds as below p-

Appellant No. 1 :-

(i) The oriendation of litter removal of excisable goods on the basis of enables found in the private reports / but broks due server under Pancharana dates 12.09.2012 at the premises of Appellant. No. 3 once? Pancharana dates 06-10-2012; more Shiff Yogosh II, Skagbyl under Pancharana dated 00-10-2012 and from Shiff Xogosh II, Skagbyl under Pancharana dated 00-10-2012 and from Shiff Ashish Trivedi under Pancharana rated (2.02.2012); that these served records had not been proved as fault entiticated documents' to sustain the charge of so called itabilit removal as possible direct material evidences have been placed on records with Central Excise Records maintained by the Appellant No. 1, wrighment shifts had note taken on record to sustain the entry of weight shown in the said private note book as well as no materiat evidences had been placed on record regarding means of transport.

In) The relied upon accuments had been provided in the form of "CD" and out in hard term as vaculated to make with the private seconds' interhoolss with provisions of Section 03 of the Act; that the private seconds' interhoolss were not available for ordencing the case and they rely on the decision is case of *M/s*. Shavam Steel Corporation reported as 2016 (*MAV*) FLT 410; that when the relied tipen coefficients supplied in form of "CD" not found in accordance with the conditions lead down under Section 360 of the Act read with Section 668 of the Indian Eviconice Act; such documents connot be accepted as "evidence" to frame a charge against such person of party; that no such evidence has been placed on record that the relied upon documents had been supplied in CD form in accordance with the provisions of Section 36 of the Act and hence the impligned order passed beyond Show Earier Notice is not proper and legal to centerd and confirm the Central Excise duty.

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(iii) The adjudicating authority failed to establish that they had clandeschely produced the raw materials and manufactured the excisable goods from such illicit producement of naw material and sold the sold excisable goods thereby; that in absence of clandestine producement of raw material, the charge of clandestine removal of the missable goods from such raw material; the charge of clandestine removal of the missable goods cannot be justified in the type of law.

(a) The case had been made out only on basis of assumption and presentation grounds as the adjudicating authority failed to establish that the coordination monthaned in the sold tested private charge/record, was pertaining to Appellant No. 1 and no such cuestion has been asked by the Central Excise officer establishing that the coding name "Kirao" was name of Appellant No. 1 and no such cuestion has been asked by the Central Excise officer establishing that the coding name "Kirao" was name of Appellant No. 1 inasmoth as their name start with the wording "Aashis"; that without such vertication of the yeaping establishing unit monitored in the special diaries, it is not justifiable that the special coding name as deciphered by the broken is the name of Appellant No. 1; that quantity of illicit removal had been worked out anty on the basis of entries found in the special private dimension to resplicit the optimum the basis of weigh neutral start etc.

(v) That transactors have stated install statement that all such disputed Ususactions had been carried out by him through his above truck so for as the charge of a high removal was trained against the Appellant No. 1: he also stated that he reversed payments of freight for such transportation to cosh, compliants from the Appellant No. 2 and sometimes from the purchaser out this fact had not been correlated by the independence evidences viz, specific recording a statement of the said broker as well purchaser; that no such provstigation had been correlated by the object/purchaser; that no such provstigation had been correlated by the object/purchaser; that no such provstigation had been correlated by the object/purchaser; that no such provstigation had been correlated by the object/purchaser; that no such provstigation had been correlated by the object/purchaser; that no such provstigation had been correlated to the object/purchaser; that he said truck owned had not stated that such quantities mentioned against such corries round in the still second private records from Appellant No. 3 and Shri Mogesh R. Sanyuk, had been loaced from the factory arealises of Appellant No. 1 and therefore, the statement of the owner of backs carmot be taken as correlated widences to establish the charge of ducks removal of the excisible goals.

(v) The orthies/notes on which basis Annexure-E was prepared, were not the authenticated are and the same were not get provided by Appellant No. 1: that the comparison of such ontries/index with the sales summary/ register of Appellant No. 1 's no sufficient without any correborative evicences vol. daily stock account mathemed by them wherein such particular of removal of excisable goods are being shown; that his such records pertaining to receipt and consumption of raw material are taken on record; that the goods removed by them on payment of Centra. Excise duty and confession statements) of partner 19.

Appent vo: V1/844,845 x 348/37/2317

not atome the evidence to prove the charge.

(vii) The so-called infancial transactions taken prace in so called littelt removal had not been proved by providing columporative evidences on record to much as money flaw back had not been placed on record to charge the illust removal of Central Excise goods without payment of Central Excise doty, that the so-called transactions corrabotated by the adjudicating authority on the basis of the private acte book/ records seized from the broker cannot be said as complexitive evidences as the said inquiry was not extended to the end of buyer/purchases and no records were placed on record regarding payment of freight charges.

(v ii) That recovery of some cocurrents is not the criteria to establish the charge of clandestine removal unless it is proved with correspondive evidences viz. illicit receipt of raw material and manufacture of excitable goods from such likelit receipt and its likelit removal; that the department failed to establish the said transactions with evidences viz. money flow back; that in alternoe of statement/confession of costomers/buyers with receipted to collect RPort removal of the transaction value cannot be ascertance; that the Central Excise duty had been worked out on the basis of the sale price shown in the said select private note backs a second of the follow price and therefore, duty demanded or the value shown in the sale select private records is not proper/geniche.

(ix) The case-laws dited by the anjudicating automity are not applicable; the adjudicating automity failed to give due respect to the case laws offed by Appellant No. 1 and thus failed to observe the planta, complete in as much as he has not encyclic the clancestine receipt and consumption of raw material; not extended the inquiry at the one or anyers to sustain charge at their receival etc.; that they reflect on decision of M/s. On Aluminum Pvt. Etcl. reported as 2054 (311) FIT 314 (17). Abold, M/s. Acani Enterprises 114 reported as AID (324) ELT 461 (Mad.) and the Horfble CESTAT Almenziad Order Na. A/11033-11034/2015 dated 17.07.2095 in case of M/s. Bajtang Lastings Pvt. Ltd. which were applicable in the present case; that the adjudicating automity has wrangly and without authority of low contineed the custy which they are not required to pay any density as well.

(x) The confessional statement pated 29.03.2016 of Shri Vibin Jain, Authorised Person/Appellant No. 2 car-put be considered alone as evidence to prove the charge against Appellant No. 1; that he simply period the statements and Panchnama and work spect pertaining to calculation of Central Excise duty

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on the basis of entries found in the seized provate note books from the brokers: that perusing documents are not direct-material evidences thless such entries are corroborated with the documents pertaining to the fillicit productment of row material, fillicit monufacture of the goods; that since they had not cleared excisable goods without payment of Central Excise duty, they are not tiable to penalty.

Appellant No. 2 :-

Appellant 2, Authorized Person of the Appellant No. 1 reiterated the same grounds as have been raised by the Appellant No. 1 in the Appeal Memo.

Appeliant No. 3;

Appeliant No. 3 stated that the Imaugned order is non-speaking and non-ΥĽ. reasoned one inzertuch as the lower adjudicating authority has not dealt with the pleas mane by them in their written submission as well judgments referred. by them were completely ignored; that the impagnet order is issued in violation. of principle of reputel justice as during personal hearing they requested resupply reflectupon doctments to defend their case; that the Appellant No. 3 is not upble to accountly under Rule 26 of the Rules as he had not knowingly and intentionally concerned with the clearance of the goods or sugaged him to any. way: that he discharged his duties by introducing the purchaser and therefore, the imposition of monthly under Rive 26(1) of the Rules does not arise inasmuch as he being a broken was called in by for purchaser of the *X*. NRASS for purchase of the same: that since being broker had introduced and finalized the deal, it, cannot be said that he being a broker he had played any role which would reader. the M. S. bars liable for confiscation under the provisions of Rule 20(1) of the fittles in order to actually penal provisions of Rule 26(1) of the Rules: that he had not in any way conspired or collusied with the rolling mill to takily ate the evasion of excise duty by them and he appen asked the rolling mill to remove the goods clancestinery. en en seren seren en seren seren en se El seren en s

(II) That he had only brokered the sele and had nothing to do with the sale of the excisable goods: that he had not asked the seller to sale his goods illicitly but only introduced the purchasers to the seller the robing mill, represented by Shit Ashish Trivedi; that brokers have deal, with the goods just as link between buyen and soller of the good: that they write not reduined to get their selves registered with the Central Excise authorities and they is had not violated any rules on regulations: they even if it is admitted that he had included in clandestme removal of goods and whatever written in documents are Cetalls of such illicit transactions, then one has to have the evidence from sellers.

respecting such sale. Transport of such goods; that this case is not povered under sub-rule (1) of Rule 26 as he has not dealt with excisable goods in any marmer. whatspeven and he only increditured the purchasers that for a penalty on any person under Rule 26(1), at is prime condition that either he acquired possession. of any exusable goods with the knowledge or belief that the goods are liable to confiscation under the Act or Rules or has been in any way concerned in transporting, removing, depositing, keeping, consealing, selling or purchasing or has in any other manner cealt with any excisible goods with such knowledge or belief; that he cely on the decision in the case of Godkey Boyce & Mig. Co. reported as 2002 (145) FLT 151 Jollowed in A. M. Kutwami - 2003 (56) RLT 573. (CFCA) Mumbaij and contision of Ram Nath Singh - 2004 (150) I.U.I.451 (Uni-Unling that any person to be benatized under the provisions of rule should also be shown to have been concerned in physically seating with excisable goods with the knowledge at beliet that the conds are incole to confiscation under the det (Rules; that he is not liable to personal penality of fis. 50,0007- as imposed under Rate 26(1) of the fuses.

4. Personal licening in the matter was attended by Shri N. K. Mare, Consultant as behall of Appellant No. 1 and Appellant No. 2 and reiterated the grounds of appeals and shortfitted that the case laws of Hamiltine CHNTAT's Order No. A/1:023-1103-1/2015 dated 17:07:2015 in the case of M/s. Bayrang Castings PvI. Ed. and "Aum Aluminum PvI. Etd. reported as 20:4(3) (IEET354(Tri-Abd) have belo that thed party evaluates cast be relied upon if not corroborated in the case of the appealant; that there is in money flow back established by the department in this case: that demand cto't be upheld in absence of evidences to prove any evaluated cto't be upheld in absence of evidences to prove any evaluations.

4.1 Personal Hearing in the matter was attended by Shri Kadhav Vadedariva appeared on behalt or Appellant No. 3 and reiterated grounds of appeals and submitted that the impligeed order should be set as do and no penality should be increased on 5hr Himarsho Nandial Jagahi Le. Appellant No. 3, because there is no correborative evidence; that principles of necusal justice have not been followed by the Department, inasmuch as all RUDs have not been supplied to them.

<u>Mindings</u>: -

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5. I Pake davelully gone through the lacts of the case, impogned order and written as well as oral submissions made by the Appellants. The issue to be declared is whether the repugned order, to the facts as this case, confirming demand and imposing penalty is correct, legal and proper or otherwise.

62g2-8 cf 15

6. I and that the officers of Central Excise, Bhavnaga: conducted coordinated search operations at various places including of brokers and "ecovered incriminating coordinates like diames, notchooks, files, howe papers etc. It is an record that statements of Shri Himaushu Nandlal Jagani and Shri Yegesh R. Sanghvi, both brokers were recorded by controliting them with recovered records and the entries recorded in the patebook/coords resumed under Paretmona proceduring revealed manufacture and clancestice clearances of M. 5. Roond/EMT Bars to mayors against rash transactions in a netalled matomic statement of the unsections recorded in the statement explained the endors much be unsections recorded in the statement explained the endors much be unsections recorded in the statement explained the endors much be unsections recorded in the statement

6.1. In the grounds of appeal, it is submitted that the adjudicating authority while passing the indugred order has ignored the submits one made by them. Or derusal of the impugned order, it is noticed that the adjudicating authority has categorically mentioned the detense submits one at various sub-paralel of the impugned arter, and had also discussed the same string his findamp. Thus, this argument out forth by the appellants is devaid of menus.

6.2I find that domain of Rs. 7,97,187/- comprises of three Annewires viz. Annextine - A missiving daty of Rs. 6,18,5517 (hased on records resumed from the factory aromises of Appellent No. 1 and other places). Annexure - H.I. involving Guly of Rs. 1,14,3577- (based on instords resumed them the Premises of Appellant No. 3, Brokey) and Annexure - YS involving duty of Ri. 72,2791. (based on Lecords resumed from the Promises of Soci Yoyesh R. Sanahvi, Broker). I find that before recording statement of Appellant Na. 7, Authorised Person of Appellant No.1, all documentary evidences recovered from the premises of appellant No.1, Appellant No. 3 and Shri Yoersh S. Sansavi (Broken) were placed before htm. Appellant No. Z in his confirmatory statement dated 29.0..2016. recorded under Section 14 of the Actimac Latso gene through all Panchhamas. drawn at the promities and all the statements tendered by Appellant Ao. 3 and Shrii Yuzesh R. Sanghyi. Broknir, Shri Aashih P. Ti Vedi, Sales Manager of Appellant No. 1. Shi Datén A. Nathvanit, Proprietor of M/s. Em Enterprise dated 11.03.2015, Loading supervisor of Appellant No. 1. Transporters etc. Appellant No. Z was also given full spectrumity to peruse the termating decoments, statements and duty calculation worksheet before giving testmeny about the truth and correctness thereof. The was duly shown duty calculation Amesones. HJ, YS and X prepared on the basis of investigation showing transactions carried. sub through Appellant Nr.3 and Shr Yogesh R. Saughvi, both brokers of

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Aparliant Na[1. 1) find that the documentary evidences and statements of the brokers, sales manager, transporters have been discussed and reproduced in a very letaborate memory in the impugned arder and many transactions recorded to the served anivate records were found tolying, with the statutary records/transactions of Appellant No.1 which proves authent city of transactions and details equivalence solubled upon documents and relevance of these for duty hability or Appellanc No. 1

9.1 Before proceedings, I would like to reproduce some relevant and important paragraphs of one implignen order, which are important to decide these appeals as uncertible.

(a) Pare 3.0.6: Shri Ashish B. Tinvedi, Sales Manager of the Appellant No. 1 in his statement dated 00.00.2016 admitted Usat

"First ite explained all antities in essent of which goods but them paralment from Mys. Kiner asport Udyog handdolt Some net closed by help, Edvin Ispat Chapog of the Central Encore Unicare 2021 Some are thelical essence of Central Parise Is offices and Ballout pagnont of dary but its screated first of these grous for which Central Excise Istones had one had issued on submet from the relative No. 7 without payment of day judication without issued on submet from the relative No. 7 without payment of day judication without issued on submet from the relative No. 7 without payment of day judication without issues of interaction that he payment of bulk type of side of goods and been meaned by the inference No. 7 or each."

(b) Para no. 3.3.7 (Sh1 Jaunbhat Asantral Nathvarf, Prophetor of M/s. On Enterprise, Bhavnagar (Euger) in his statement dated 11.03.2016. *Inter olid.* admitted that.

"thet, he stated about all the outries in tespect of obtain goals have been parameter from 36% have topol tadyog on other some error parameter from 14/9 Know reportalyog nucles Control Errors have not some on addition cause of Control Errors Interest & without paparent of darg, that, he talked all the entrops of the goade parameter & without paparent of darg, that, he talked all the entrops of the goade parameter from 24% some boast tadyog with the talked all the entrops of the goade parameter from 24% some boast tadyog with the same report of 56%. Know report talyog is the faile block and stated that, the group mediated in this document for which no cale built had been recent by 14/9 Kinen Isost tadyog had been parameter with an payment of andy and wallout cross of Control Larors for back, the paparent of this type of parameter of goals (without cover of the backet) and been unde to 14/9 Four type of parameter of goals (without cover of the backet) last More than type of parameter of goals (without cover of the backet) last More the taget to take the task?

(c) Para No. 3-3,8 (Statement dated 29,03-2016 for Shiri vibin uzin (Appendit No. 3) was lethoustive wherein payintee plic, admitted as below .

- "Q the 8. See you stated in reply to prestour on 7 choice that behive base free entries, noise of the outries have been talked with your dates degeners. Had you detect the goods monitored in date of the outries actions resonance of Central Equipe lacongree and sufficiel payment of dates? Is a rece? Please also state frees which from the soul payment have been a conserved.
- ANMAR Yes the gents mentumed in terraining entries have been remease from Mis Know (spot Sidyog, Scher,"

*C. No. 72. Please periods a sheet "Annatine (I)" arepared on the basic of documental preparation of the basic of the area of the 12 and 14.

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 seized under Panotmama dalad 12.09.2012 from offica premises of 35 Hyperselu N Ungani, Heruce of MS. Hac and office your comments if any

- Answert period the sheet "Army www-Mf" prepared on the basis of documents No. 12 & [14 second under Paratimama dated (2.69.3).12 of office promises of Sh. Ulmansha N. Jagoni, Borker of M 3. Bar Teross check vit the entries mentioned in this short with Desument No. 12 & 14, and found it tally and correct. In taken of same, i but my dated styriative on this sheet."
- *Q_W) 18: Pieese percee Annance 'VS' preprint on the insis of documents maniferred at Sic Wa. 5(g) is 5(d) (low which we'vy portag under Percenter of the OS 10.2012 from residential premises of Sini Yogosh Sanghovi scheted et Sihor and halled the same with the existed demonstrates.
- Answer Lipense Automac (YB) prepared on the basis of decomputs mentioned at Sr. No. 5(c) (9.5(c) the two notecnow (Page No. 1-114 & 1-102) sourced integer Perchaeme detect 06.10.2012 from residential premises of Star Yogosh Sanghasi situated at Sther. On heliging line source with the original documents, I found three tailed. In token of perusing one bulkering the same, I put may detect signature on the measure (YS).
- *Q. No. 24: On the basis of the divery submitted by Shri Dawrka Prinaul, Loading Supervisor of M/s Kiran Ispat Udyog, Sikor and M/s Jain Steels. Sikor mater his statement dated 17.03.2013 and Salas Kiglalara for the F. Y. 2012-13 of M/s Kiran Ispat Udyog, Sikor and M/s Jain Steels, 5thar, a short hits here proposed. Platse protect Hz short and staty only there is a difference between the spontity of goods loaded and actual sales (combined sale of both the units) as per Hz sole beginter of M/s Kiran Load Hdyog, Silar and M/s Jain Steels, Silar
- Answer: Since, the matter is very old, I would not re-collect like some. For reasons of difference of the grade banked oright be that besides the loading of our firms Mys Kiran Ispat Wayay, Silver and Mys Jaho Steels, Silver, Shri Devarita Plasad cons also loading the goods at aby abother units.

 $(f_{i}, \phi_{i}) \in [0, \infty)$

(d) Para 29 : on third party evidences :

~22. The Noticee No. 1 and 2 further argued that the Mean Crisis Induce has httid Waned word on these parties (wijden iss. Uppel that (bird parties are exthing but the brokets investeral in onio and proteined of goods in question. The brokets areas involved in field helt to und night news of made by the Subase (i.e. The area energin karan ber erdel och systemelje herestigetion i der deterrente erbed jam. Notices No. 1, 3 and 4 turns scrutinized thereagily and after purification of receivis of straid fractionals with the statebary consideration included by the Malter CNa. 7, 200 entries which match and involces were leaved, the same were not taken into economic udale Asivesting the Cratest device data. The extension handland at the criteria decompute do not much with the statutory regards were for constraints remaining grads without invoice and reddout papeness of Central Excess duty. Three frem were Aquescal by the relative the 2, 3 and 4 in their requirement statement. Thus, destructions and need supported by compassional statements recursion by southal Traces officies are sufficient to more the case of their concert of grade by the We have M = 1 and the metric angle of Materia Nu. 2. π and 4. () find that M angle $M = \pi$ we think purty evidences. Incluit has been admitted by the conversed persons dust mutakenned be other establishes. Fordari, the hermotables mading brief the existence.

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log-line, it is found that bet standar has order plane and common perfer form unitelyed in the Barafine, the exidences through three party. En by adverted as a denotes, in the Distinctions, there performs and momentations depicted therein are fully adverted by the concerned persons and momentions depicted therein are matched with the data of the boltom No. 1 as well as a follow state halvers. Thus, though relies a documents are to reduce of build perfor validations, it connectes are installed only on the range ground. Further, when the fund performance of the state state only on the range ground. Further, when the fund performed are installed accordingly as per Indian Euclastic Art, 1972. In the ensemption would be the state only of the condition range. The function of the condition of the ensemption appreciated accordingly as per Indian Euclastic period, in case is reserved that such third party enders on sufficient range. Due this is not the case formed based on third outly enders on sufficient range. Due this is not the case formed based on third outly enders on sufficient range. Due this is not the approach that the formed based outly enders on sufficient range. The former the terms formed based on third outly enders on any follow range. The terms of the according to the terms of the follows for the conduction of the based of the terms of the terms third outly enders on a sufficient range.

6.4 I find that on being confronted with the incriminating documents served during the searches, both the brokers in their respective statements, Sales Manager of Appellant No. 1 Shill Ashish Bharathnai Trivedi - coring the investigation dave admitted that Appellant No. 1 has cleared goods without LL involves and without payment, of Ceptral Eacise - duty and they knew decause they acted as brokers in such transactions and entries wire available. In their anvale renords. Shin Ashish B. Trivedi also in his capacity as Nales Manager of Appellant No. 1 mas admitted transactions without involve. Shin Jatin A. Nathvart, Propriator of Mis. On Entergrise In his statement proorded under Section 14 of the Action 11.00.2016 has also admitted to have purchased non duty hald goods without origer of involves from Appellant No. 1.

6.5 It is seen that these are substantial evidences duly comoborated which have not open instructed at any stage one therefore, as per the second legal desition sancely of the same cannot be uncertained by arguments only. Taken find that authenticity of records served from the premises of Appellanc No. 1, Appellant No. 3 (broker), and Shel Yogesh R. Sanglwi, broker have been induly correborated and tallice with seconds served from other premises before quantifying Central Excise duty liable to be baid by Appellant No. 1. Para 3.1.6.4, Para 3.2.5 and Para 3.3.6 for the impligned order are conspicuous example of such correlation of evidences.

6.6 As seen from Para 3.3.7 of the impospec order. I find that Proprietor of *NJs*. On Enterprise admitted to have precured/purchased she goods, from Appellant No. 1 without bills and therefore, there is corrobaration from the buyers of the goods also which has to be considered to be substantial piece of corrobaration.

6.7 Appellants No. 1 has argued that demand of duty idaánot be confirmed on the basis of dames and records recovered from the third party like brakers Shri

 $P(q \not= 12^{-1}4^{-1}4)$

Himansho N. Jagan' ; Appedant No. 3 (and [Shri Youesh R. Sanghy), and hence, demand made on the basis of third party documents is not sustainable. In this regard, 1 find that the diartes maintained by the prokers recorded lich, as wellas filest transactions of Appollant No. 1. 1 also find that many transactions. recorded to provate records talkied with this issued by Appellant No. 1. Thus, truthfulness, of diartes/notebooks and other privaterecreative recovered from the brokers during search insidearly established, also because both brokens have admitted to have dealt with the goods belonging to the Appellant No. 1 without twolnes and also sold such goods without inverces. NotWithStanding above, I also find that demand has been computed on the basis. of three Annexoms, two based on the searches carried out at the promises of brokers and one at the premises of Appellant No. 1. Talso "Ad that all links involved to the case, i.e. brokers, Appellant No. 1, Sales Manager of Appellant No. 1. buyer, transporters etc. have complorated evidences gathered doring searches and therefore, domand canant-be said to be based open third, party evidences only. The case in fact, is not based only on third party documents but duly corroborated by next of inther evidences also, a find that multiplicity of party would itself negate the concept of the third party. In the instant case, the evidences of clandestine removal have been anthored by the investigating afficers successfully from many places and therefore. I it cannot be called third party indences out contributative and supporting invidences against appellant. No. 1. 1. . t v . . .

Further, Appellant No. 7 and - Authorized Person of Appellant No. 1, has 6.5 his statement dated 29.03.2015 (recorded during fire, part of the h' investigation, on being confronted with votal documentary and eral evidences. along with duty calculation Annoxims A, HJ and YS, admitted that U ey cleared. excisionle goods without payment of duty and no CE. Involves raised for suchtransactions. This statement of appellent No. 2 dated 29,03,2016 has not been retracted till date and hence, have sufficient codentiary value, which cooper tebelittled. The combined appreciation of all such correborative evidences reflect. that CE duty evasion has indeed taken place and Appellant (or, 1) has indulged in-It. IS therefore, find that all these are required to be considered vital and hard. evidences and are sufficient to prove the case against appetions, in this regard, Later rely upon the decision of torincipal bench of the Longble CESTAT in the case of Om Prakash Agarwal reported as 2017 (346) EUT 525 (111-Del) wherein it leas been netd as under th

 $^{+5}$. I note that in Burn the proceedings after structured set of facts were invariant. The allocation was then based on evolveness collisies if from the arguing contained receipt and the bandles and factors of damages.

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trems by the appellant was sought to be restatised Admittably, the tests is nos puep énselé en lée motores creténes nollervai fram su nagyanny, c<u>ad</u> and also as can observed by the respectible parametry d_{12} espectively q_{12} The except and are of the each annumented care movements for further manufaction from apportably laws retailed up the appollation and the risty snors paid new alto been distinct ged die mg the now we of innestigation itself. the apprehence grout engenesis on non-onallability of the problem correborates by way of dilutis of transition meses receipt, see in the progening provides a collected from the supplier is such a collegestical and counce by disputed. The petrate records of the supposers have been correlevated and adjusted for the conservers of their conserve by the рекалья мню мена Дневлеков од Дле ходового онист. Инел хано сноколы was anought beyond the province of the appendiction with the reasonability asiallerel anaeroneskal elemennen og datielde Benne. He neger 🚲 eleft som ngan 241 jugan 32 seban sand program pan salaj de arde sitsetiste, i pr strange that the appetiant take when a plan that the dependence has our established the details of heyeter and transport of the facilitiest goods to such interval H is show that the subscript maintained up the supplicity which we can riflemen fly the protone lossinge exclusive in it which used \ldots . It is not the when all the approximations that the registions materialized show materials deep to follow implicate the appellant - to just the apply of reasonable run invational k has in one converticuted by the particut of the appellant's field. In and disting a loss twill be against a sugar that in more in the system sugar raite the graint by requirement of conversationside, etc. Admittedby, nonnji 260 je kade narovstva o 160 statenenty záren hant hera vatrácijsť re lister, constances for their antifectivity in the constant induces for followed, the nggeollant in parking a <u>i</u>ndatyd or<u>net ion</u> die<u>n</u> die <u>p</u>ote<u>m</u>ent in the partices of the cyspellane-firm in and entantary. For how more here relied open by the appellants and call of any cappert in the present rate. In the cases in editing universated sensible the existence of each one are to be appreciated , for considering the natural educady, the third party is respecte at the respective is side as affemted by Dis parents benfunge and problem terrologicant by Dis uppellow current he alternational entry on the ground of further orderneer little transies with and variable η were not the best proved - in η all the proves η wenne van de staar van seel al de seel and seel al de seele weer weer de seele weer de seele weer de seele weer with managed. On our did consideration of the grounds of award and the tandance in the imprograd order. I just no reason to interfore with the Jindines consider by the lower anthonity. Accordingly, the appears are ർക്കുക്ക് "

[Emphas's supplied]

5.9 During personal bearing, the consultant has referred to the case of Rharat Shah and Others decided by the Honfold CESTAT wide Hoat Owich No. A/13877-13931/2007 whereby 55 cases were remarded back to the original adjudicating authority. I find that the faces and directinstances revolved in shase cases are different, inasinochizs, in those cases involves were include in the rame of logist manufacture s, whereas inputs were actually devoted to re-roulers, who alkegedly wrongfully utilized Cervial credit which his not the issue in the present apacals.

6.10 Appellant No. I has also often Final Order No. A/11004-11044/2015 dated 17.07.2015 of the Hon/ble CESTAT in the case M/s. Bajrang Castings Pvt. Ltd. and Others in support of their contentions. I find that the order of Pon'ale CESTAT help as under (-

Page 14 0119

[Emphasis supplied] 6.10.1 On going through the grounds of appeals, as also the written submissions made before the lower adjuticating authority, as discussed at Para 10 to 17 of she implighed order. I find that no request for cross-examining any of the willnesses has been made by the apportants in the present case and therefore, the order of the Harlible CESTAT in the case of M/s. Hajrang Castings Pvt, 11d and others support is not applicable to the instant case.

6.11 It is soluted law that in cashs of clandostine removal, department is not required to prove the case with mathematical procision. Wy folls view is induly supported by judgments of the Horlble Supreme Court in the cases in 1983 (14) FOT 1431 (SOTHE 2009 (203) ELT 597 (SO).

6.11.1 The statements, if not retracted, are legal and valid in the oyas of taxand have to be considered as corresponative evidences as held in the cases of (1 Narrah J. Suchawani [1996 (83) ELT 252 (SE) (II) Bakesh Komar Carg [2016 (331) ELT 321 HC-Dolh]. I find that Statement of Chectory authorized persons of assessed admitting clearances of goods without payment of Central Excise duty and without issuing invoices inculpatory and succific and net retracted is admissible as keld in the case of W/s. HI Tech Abdasives Ltd. reported as 2017 (346) HI 1 6065(Tru-Del.)

*14. On onreful consideration of the facts and circumstances as sutlight above, I find that the statement of Director is the basis (or the demond. The statement is incolucitory and is specific. The Director clearly admitted that the Jocanienia/private rocards moniment by the officers contained details of procordment of row materials as well as clearsince of finished yords with and without payment of duty. This fact is further strengthened by the observation that many entries in the private documents are averaged by the involves issued by the assesser on which duty stands paid. The Director has clearly admitted the truth of the charls as well as clandosting clearance of yoods revered by the evoles in the private notebooks which are not covered by the involues. Such suffernant is combailble as evidence as has been tield by the Apex Court in the case of Systems & Components Pyt-Ltd. (supro). The activities of elementing nature is required to be proved by sufficient pasture addence. However, the facts presented in each undividual case are required to be scruttaized.

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the examined independently. <u>The department in this gase has</u> relied upon the confe<u>ssional statement of the Of</u>rector which is also supporte<u>d by the mentioned entries</u> (a the crivate records. There is no avarmant that the statement has been taken under threes. The as<u>pessed also does not opp</u>et to have asked for <u>cross-</u> examination.

15. In view of the foregoing, I find that the Commissioner (Appeals) was erred in taking the view that there is not enough evidence of claudestine removal of goods. Even though the statement of Suri Sanjay Kejriwal, who is and to be the author of the private records recovered has not been recorded, it stands admitted by Shri Tekriwal, Greator about the brath of the contents of the private notzhooks. Consequently, I find to reason to disallow this prese of evidence.

16. The mediance of cloudestline clearance has been brought on record only as a result of investigation undertaken by the department. The evidences uncurtified by the department are not statutory documents and would have gone undefected out for the Investigation. Therefore, this is a clear case of suppression of justs from the department and certainty the extended vertice of limitation is invariable to this case and hence the demand carnet be hold to be time borned."

[Emphasis supplied]

6.17 If also trily on the decision in the case of *M*/s. Haryana Stock 9 Alloys Ltd. reported as 2017 (355) 111-451 (37). Bolt, wherein It has been held that notebooks (ritades) sefeed from the possession of appeliant's obtaining on the time of search sharving entries for accounted as well as unaccounted goads which have been explained in detail and disclosed by GM of the factory fally with involves/gath passon is trustworthy) that statement of employee running inco-several pages and confarming detailed showlongs to be considered reliable. If also rely on the decision in the case of *M*/s. Ramonandus Roxins Pvt. Ltd. reported as 2014 (307) HT AS1 (9.0.) wherein similar view has been taken by the Honfole Supreme Court.

6.12.1 am of the considered view that the achilted facts need not be proved as eas been held by the buside CESTAT in the cases of Alexinducatios reported as 2008 (236) ULT 10078 (17 minimal) and 1078. Divice Solutions reported as 2006 (206) E.L.T. 1005 (Tri. (Chemizi)), kniftle CLSTAT in the case of *Mis.* Karen Enge, Works reported as 2004 (166) F.J.T. 573 (Tri. Sec.) has also been that admission/Contession is a substantial piece of evidence, which can as used against the roaker. Therefore, the Apathant's rotation on various case discussed labove and in the implicant order. Hen/ble CFSTAT in the case of *Mis.* N -3 being P1 of reported as 2015 (328) ELT 453 (Tri-Del) has also beld that when preparitients of probability was against the Apathant, pleading of no

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statements recorded from buyers, no excess electricity consomption found, no raw material purchase found unaccounted and no input-output ratio prescribed by law is of no use.

7. In view of above facts, I find that the contentions raised by the appellants are of no help to them and the Department has produced sufficient one; and documentary corrobotative removal of the goods. I, therefore, find that the confinituation of demand of Central Excise duty of Rs. 7,97.1877- by the lower adjudicating authority is correct, legal and proper.

7.1 It is natural consequence that the continued demand is required to be paid along with interest of applicable rate under Section 11AA or the Act. 1, therefore, uphold the impligned order to this exterit.

3. I find that this is a case of clandratino deerences of the goods and hence, the Implighed order has correctly imposed aeriality equal to dusy of Rs. 7.97.107/under Section 11AD(1) of the Action, Appellent No. 1.

5.1 Appellant No. 2 Let Althorized Person of Appellant No. 1 les contended that the lower adjudicating authority has failed to establish as to how he has abated the so-called evision of Central Eacles duty and thes wrongly imposed benefity on lum under Rule 25(1) of the Rules.) this that the facts of this case very clearly establish that the was key person of Appellant No.1 and was responsible for conclusion emoval of the goods manufactured by Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of Appellant No. 1. He, as authorized person, was looking after day to day affects of appellant No. 1. He as authorized person was looking after day to day affects of appellant No. 2. How the base including manufacture, storage, removal, transportation, selfing the confiscation under the Central Excise Act, 1944 and the rules made thereunder. Looking to the modeline of penalty of Rs 7,97,1877- upon him order Rule 26(1) of the Rules is proper and pistified.

6.2 As far as penalty upon the broken i.e. on Appellant No. 3 is concerned, it is concerned, that his role was limited as conditional on link person and nut concerned with goods and therefore, penalty is not imposable upon him. I that that he was the key person and had been ideating with the ignoris on behalf of Appellant No. 1 without rown of CE involtes and supplied the same without.

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भूर (कुमार्ग संतोष)

आयक्त (अफ्रील्स)

cover of involtes. Incriminating documents establishing the clandestine clearances of the goods were also found from premises of the Appellant No. 3 during the search proceedings an 12.09.2012. The notalls of clandestine transactions recorded in his diary/notebooks contained details of the goods, truck no., cash payments, etc. Thus, his mich is elaborately discussed in the inducered order and is fact inquiry has been originated based an documents incovered from his promises and therefore, he cannot now plead that his rule was branched as a link person between advers and seller. Fine that als note was very very crucial in the whole episode of clandestine removal of goods. Therefore, I find that penalty or Rs. 50,0007- under Rule 26(1) of the Rules has been consectly impased upon him by the lower adjunceting authenty and hence, there is no need to interfere with the impliques order.

 In view of above, highlout the impligned order and reject all appeals filed, by the appellance.

9.1 — अग्री शक्षणीओं द्वारा कई की गई कवीलों का निगयांस उपरोक्स और के किया अश्ला है ।

be appeals filed by fac Apacliants stand disacsed off in above teams.

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By R.F.A.D.

To, 1. X./s Ketan Ispat Ddyng. Plot No. 504, G.I.D C.- I, Silton, Bhavnagar.

 Shri Vipin Jaid, Actionized person of W/s Kinas Ispat Udyog, Ptat No. 594, C. .D.C.-II; Silton, Bhavnagar.

 Stori Himacsha Nandla, Jagadi, Broker 38, Vihar Camplex, Forth Floor, Near Sakkari Hat. Waghawadi Road, Bhavnager.

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Copy for information and necessary action to:-

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1) The Chief Commissioner, GSI 49 Contral Excise. Ahmedabad Zone where dated for his 4dro forormation.

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- 2) The Commissioner, 55T lpha Central Ext ∞ , Shavhagar Cammissioatrate, Niavhagati
- 3) The Additional Commissioner, GST & Central Protect Bhownegat Commissionerate, Phoynogon

AjgThe Assistan'i Commissioner, GST & Central Excise Division II, IShomagar.

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