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- গীনা কুনা নানৱৰ একা কেন্দ্ৰ বিভাৱনাৰ, মাইপিয়া মইকাৰে নেঁহেঁছে, কা উঠি কৰিব কাৰবাৰে ঠা কৰেঁ। ভাগে মুক্ত ভাবাই ক পান উঠিৰ উপদ্ধাৰী, এই নৰ পিন্দি (পিন্দায়, বিভাগি মাই কেন্দ্ৰ হৈ কৰিব কাৰবাৰে ঠা কৰেঁ। ভাগে মুক্ত ভাবাই কাৰিলে ব আগবলোই কাৰ্যা কৰিব কাৰ আৰু কিনা যে কেন্দ্ৰ বিভাগে হৈছে ও যি কেইব ইয়াৰৰ টো উঠা বন্ধু কাৰে টো গো কৰি কৰি কাৰ্যা য মাই কাৰ্যা ই কাৰ্যা কাৰ্য কাৰ্য কৰে আৰু কিনা যে কেন্দ্ৰ বিভাগে 1053 চাৰ্যা হৈ যে মুক্ত উঠিক টো কৰি কাৰ্যা আৰু ক মাই কাৰ্যা ই কাৰ্যা কাৰ্য কৰাৰ আৰু কিনা যে কেন্দ্ৰ বিভাগে মাই কৰিব কাৰ্য হৈ বিভাগ টো উঠা বন্ধু কাৰে টো গোৱা ক মাই কাৰ্যা ই কাৰ্যা কৰি কাৰ্য কৰে মুক্ত কিনা যে কেন্দ্ৰ বিভাগে 1053 চাৰ্যা হৈ বাৰ্যা কৰি কোটো হোৱা কৰি কাৰ্যা আ মাই কাৰ্যা হৈ কাৰ্যা কৰে কোন কৰে মাই কাৰ্যা হৈ মাৰ্য হৈ বিভাগে বিভাগে মাই ভাগিব হৈ যে বিভাগে হৈ যে কৰিব কাৰ্যা আ মাই কাৰ্যা হৈ মাই কাৰ্যা কৰে কোন কৰে কাৰ্য হৈ মাৰ্য হৈ বিভাগে কাৰ্যা হৈ হোৱা হৈ হোৱা হৈ বাৰ্যা হৈ যে বিভাগে কাৰ্য মাই কাৰ্যা হৈ কাৰ্যা মাই কাৰ্যা কৰে কাৰ্যা হৈ মাৰ্য হৈ হোৱা হৈ বিভাগে বিভাগে বিভাগে হোৱা বিভাগে হৈ যে বিভাগে কাৰ্য মাই কাৰ্যা হৈ মাই কাৰ্যা হৈ হোৱা হ মাই কাৰ্যা হৈ হৈ হোৱা হৈ হোৱা হৈ হোৱা হৈ হোৱা হৈ হোৱা হৈ হোৱা হোৱা হৈ হোৱা হৈ হোৱা হোৱা হৈ হোৱা হৈ হোৱা হৈ হোৱা হ বিভাগে হোৱা হোৱা হৈ কাৰ্যা হৈ হৈ হোৱা হৈ হোৱা হোৱা হৈ হোৱা হোৱা হৈ হোৱা হোৱা হৈ হোৱা হৈ হোৱা হৈ হোৱা হোৱা হৈ হোৱা মাই কোৰা হোৱা হৈ কাৰ্যা মাই হৈ কোৰা কৰে হোৱা হৈ হোৱা হৈ হোৱা হোৱা হোৱা হৈ হোৱা হোৱা হোৱা হৈ হোৱা হোৱা হৈ হোৱা হো - 11

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- প্ৰতি যে ভাৰ নাম ভাৰণালৰ প্ৰথম প্ৰথম কৰা বিভিন্ন সময়ে মনে মন্ত্ৰীয় হাৰ হয়। যে বিভাগ ৫০০ বিভিন্ন ৫০০ বিভাগ সেই মন প্ৰথম বিভেন্ন আৰু মেন্দ্ৰ আগতে বিভাগৰ প্ৰথমিত ৫০০ৰ, ২০০০ বিভাগ হয়, ১৯০০ বিভাগ কৰা মান্দ্ৰীয় বৰ্ষে সেই আইন আইন সময়ে উপন্য সেই এই প্ৰথমিত হৈছে প্ৰথম বিভাগ হয়। ৫০০ৰ বিভাগ হয় প্ৰথম বিভাগৰ কৰা বিভাগ বিভাগ সময় বিভাগ উপন্য সময়ে উপন্য সেই এই প্ৰথমিত হয়, প্ৰধানৰ বিভাগ হয়। ৫০০ৰ চাৰ বিভাগৰ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভাগ বিভ 1-1 त र से बार rá, π. 41 vola miester 2. Triana est appointe da companya da companya da companya da provider Anter Societaria e Estavo (na port Holey, 161 vola 2. a companya da companya da companya da companya da bana panya da companya da companya da com Estava de ladary not copias cada al cado Societaria Agreentina a companya da companya da companya da C.S.S.Chal Alfanda angles da companya da C.S.S.Chal Alfanda angles da companya da companya da companya da SANTA da COMPANYA da companya da companya da C.S.S.Challan
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- কৰিৰ মূহত নাইবাৰে এই প্ৰথম কৰে হৈ হৈছে বাৰ্গীয়ে প্ৰথম জন্ম উপনি উদ্ধাৰণী বিষয় সময়িলৈ বৰ্ণীয়ে মহিলে, আইবাৰে মইবাৰীৰ প্ৰদানত হৈ উদ্ধাৰণী বীৰ্ষায়েৰে প্ৰথমিক উদ্ধান নাই। উদ্ধাৰণ মহিলে প্ৰথম হৈ বিষয়ায়েৰে মেন্দ্ৰ মুখ্য মহিলেই আৰু প্ৰথমিক বৰ্ণ কৰে বাবে বাবে মিন্দ্ৰ সংঘটনে সংঘটনা সং উদ্ধাৰণ বিষয়ে (প্ৰথম হৈ মেন্দ্ৰ মেন্দ্ৰ মহিলেই আৰু প্ৰথমিক বৰ্ণ কৰে বাবে কৰে বাবে বাবে মিন্দ্ৰ মেন্দ্ৰ সংঘটনা স ٠Ēi
- ала Алабан абагай ай айсан айсан алагын байсаны ар айсар дан арарын арарын болоонуулаг. Аррик бардан Алар жанардагын башка байта Lje. y sent a la mais a la compañía presenta mais la plecida y la cipar de la companya de la compañía de la perdice La companya de la compañía de la perdice represent La compañía de la com

:: ORDER IN APPEAL ::

The below mentioned appeals have been filled by the Appellants (Gerein after referred to 05 "Appellant No.1 to Appellant No.4) as detailed in the Table against. Discrimin-Enginal No. 77/Pacise/Demand/16-17 dated 31.00.2017 (Antehafter referred to 22 (The impugned order)) possed by the Assistant Commissioner of Central Paciso, City Divis On, Bhavhagar (Fereina Ver referred to As 'the lower adjuarcating authority'):-

ы. Бл.	Ap and No.	Copellant No	Kame of the Appellant
1	N27871784872917	Appeliant Holf	NAS, Sains Studio, Dublic Will, The NO. 204 405, SIDCH, Sher, Distric Chevrager,
	M27396759022007	Angerent 45.2	Shini Limatshi, Handiat Dagam, US, Mhar Complex, Burlin Han, Kevis Salisani Lut. Waghawat Road, Shevilayar,
3	<u>8772'''''''''''''''''''''''''''''''''''</u>	Appellant Holls	Shin Virting: Unacountys, Broker, Prop.: Not. Practice Study, Knowners, ato V, Sciences
 4	V2/260/RV3/3017	. Δημάτου Μια 4 	Chemper, First Floor, Top State, Station Road Phasmage: Not repeat baging, Partner of N74, Same Shee Re-Rolling Hill, Plot No. 401-405, GEC-1, Salor, Date Kinggarya.

2. The officers of the Central Excise Bravinger Commissionerate on an intelligence that some remaining units of Short. Vartey and Bhavnagar work ongaged in large scale evasion of Central Excise Decy by way of clancestine removal of Remailed products vizi. M. S. Roundy DMI Bars etc., with the active help and support of Tew Dickers, who proceed orders from different remaining units and Furnace units and dispatched the materia. Philot(): Transporters without Centre, Excise Javaines and without payment of Centre, Excise duty, conducted a coordinated search operation at the premises of 5/51/4 Himanshul Nancla, Jagani, Yogeshoha' Barnikal schemate and Visional Schemater and Visional Schemater and Visional Schemater and Visional Schemater and Proceed and Schemater and Visional Schemater and Proceed and Schemater and Visional Schemater and Proceed and Proceed and Visional Schemater and Proceed and Pro

\$1. N. S.

3. Show Cause Notice No. V/19-74/Damand Salits Street/A1/15-16 dated 29.07.7016 was taked proposing domand of Central Excise duty of RS-5, 16/7467 under the provide to Section 11 A(4) of the Contral Limits Act, 1944 (CentralTectored to as "the Act") plangwith interest under Section 114A of the Act and

5ape 3 of 23.

Imposition of density under Section 1164 of the Act read with Rule 25 of the Central Excise Rules. 2006 (hereinafter referred to as "the Rules') upon Appellant No.1 and also proposing personal penalty under Rule 26(1) of the Rules upon Appellant No.2, 3 and 4. The said Show Cause Rules was adjudicated by the lower adjudicating aution by vide the Implighed order, in which (1) Contral Excise duty of Rs 13,16,7467, was continued under Section 114(4) of the Act along with Interest under Section 114(4) of the Act along with Interest under Section 114(4) of the Act along with Interest under Section 114(4) of the Rules upon Appellant No.1 with honofit of reduced penalty under Section 114(4) of the Act, (ii) Penalty of 1,03,0397, each under Rule 26(1) of the Rules upon No 2, 3 & 4

4. Going aggreeved with the impligned order. Appellant No.1, 2, 3 and 4 preferred appeals, intervaliation various grounds as underta-

<u>aspellant No. 1 B 4:</u>

(1) The allegation of illicit removal of exclashle goods on the basis of entries round in the private records/ note books served coder Paculmania dated (2.05.2012, Parichnamic dated (6.10.2012)). Parichnamic rates /1.03.2013 of the promises of Appellant No. 2, Shill Yogesh & Sanghavi and Appellant No. 2, chat these served records had not been proved as fauthenticated documents' to sostally the charge of so called their records with Central Poinse Records mentained by open bott No. 1, weight established been cased note book as well as not record to sustain the entry of weight shown in the said private note book as well as not heat had been taken on record to sustain the vehicle number had been shown in they are only and record to weight shown in the said private note book as well as no material which number had been shown in the private only and use will registration runber as "GJ4, CJ1, G.3 etc."

(a) The react upon dominants had been provided in the form of "CD" and not in name form as required to meets with the principle of natural justice react when provisions of Section 33 of the Art; that the envore records/ note books were not avaitable for defending the case and they rely on the posision in case of was. Shown Steel Corporation reported as 2016 (339) FLT 310; that when the providence with the conditions laid cover under Section 36B of the Art; read with Section 63B of the form of 60B of the inclusion of Art road with Section 63B of the form of books with the conditions laid cover under Section 36B of the Art; read with Section 63B of the form of the formation of the former is conditioned as fourier books.

Fage 4 of 23

Institute a charge against such person of party; that he such evidence has been placed on record that the relies upon documents had been surplied to CD form. In accordance with the provisions of Section 36 of the Aci and hence the impugged order passed beyond Show Cause Notice is not proport and legal to demand and confirm the Fentral Excise outy; that since relied upon doct herits demanded by making request, the same were not supplied and before the influence order has been passed only on third parties' evidence as well as on assumption prosumption growne without distinsing componentity coldinate the same where through which vehicle the same fitted to take on rectine through which take ment of the same fitted to take on rectine through which take ment of the same same fitted to take on rectine through which take ment to take ment of the

(d) The adjudicating authority fadeo to establish that they had clandestinely produced the row materials and manufactured the exclosible goods from such (light producement of raw material and sold the sale exclosible goods clicitly; that in absence of clandestine producement of raw material, manufacture of exclosible goods from such raw material, the charge of clandestine removal of the exclosible goods cannot be justified in the eyes of taw.

(iv) The case bac been made out only on basis of assumption presumption grounds as the adjudicating authomy failed to establish that the coding name mentioned in the sale seized private clarics was pestalining to Appel and No. 1 and no such question has been asked by the Contral Excise office: establishing that the opding name "Sains Steel Re Rolling Mit." was the name of Appellant No. 1; that quantity at illicit removal had hern worked out only on the basis of entries found in the seized private claries but not established the quantity on the basis of worshment slaps etc.

(v) That owner of Trocks is his statement dated 01.04.7006 has not stated that all such disputed introductions had been caused deciby from through 116 trucks to for as the charge of illicit semoval was his ned against Appellant No. It he also stated that he monived payments of trought for such transportation in cash, sometimes from Appellant No. 2 and sometimes from the purchaser but this fact had not been corresponded by the Independence evidences viz. Specific

Page 5 of 7 4

recording a statement of the sale braker as well purchaser; that no such investigation had been carried out at the end of the boyer/bonchaser; that the save and submissions of the owner or trucks connot be taken as corroborative outdonces to establish the charge of Usual encoval of the estimate (2000).

(v) The environment of some which basis the Announce Liwes propared, were not the alitherithtated one as the same were not got berusea before the appellant No. 1; that the comparison of some entries/ notes with the sales summary/ register of appellant No. This no sufficient without any compositive evidences viz. doily stock account maintained by there wherein such part ottar of removal of exclusible goods are being shown; that no such eccords partaining to receipt and consumption of raw material are taken on record; that the goods received by them on payment of Ceptral Excluse duty and confestion statement or norther is not along the evidence to prove the charge.

(vr) That Appellant No. 1 has proved that in absence of proving the charge of films producement of row material and charge of classics the matulacture of charge product us the soluble infor producement of raw material, the tharge of films' removals at the Control Excise goods was not (distifiable, that new had not cleared the excisable goods illicitly and had removed the same on phymonic at Control Excise parts for in the statutory records; that the confessional statement of the partner is not along the evidence to prove a charge and thus the adjudicating authority has wrongly and without outnority of taw has conferred the duty.

Will) The so-called financial transactions taken place in so-called their removal had not been proved by providing comportative evidences on record in much as the number flow back of Rs. 26,14,026/- trading been placed on moord to charge the illusit removal of Central Excise goods without hayment of Central Excise duly, that the so-called transaction conjugated by the adjudicating authority on the have of the providing books/ records select their the broker called transaction conjugated by the adjudicating authority of the have of the providing books/ records select their the broker called transaction conjugated by the adjudicating authority of the have of the providences as the said inquiry was not extended to the end of payer/purchaser and no records were placed on record regarding payment of freight charges.

(bx) - : hat its absence of statement/contession at sustemers/targets will: reference to so called illigit removals of excisable youds, such transsection value

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control be ascertained; that the Centrol Excise duly had been worked out on the basis of the sale price shown in the said served private note books/ records of the third party and therefore the duty demanded on the value shown in the sale served private records was not genuine as per Section 4 of the Act, that until such conditions are not fulfilled as lead down under Section 360 of the Act, reading with Section 666 of the indicat Evidence Act, the supply of evidences in CD form was not proper.

18) That the adjudicating authomity wrongly held that the base taws ofted by topic are not applicable in this case; that they rely on decisions of Om Alturnmum Pvt. The reported as 2014 (011) ELT 054 (Trt. Abr.), Adam Falephises Ltd reported as 2015 (324) -011444 (Mad.) and CESTAT Almedabad Orden No. A/11033-41034/2015 dated 17.07.2015 in case of X/s. Bajrang Castings Pvt. Ltd. which are applicable in the present case.

AFFREILAGU NO. 2.

11 Appellant No. 2 stated that the impugned proof is non-speaking and nonreasoned one in as much as the adjudatating authority has not dealt with the alors made by them is their written submission as well judgments referred by them were completely ignored; that the import red order is isseed in violation of orinotate of network institutes to during personal hearing they requested to supply , refree water documents to reflect their case, which was not entertained by the acjudicating authority; that Appellant No. 7 is not Joble to penalty under Softion 26 of the Fulles as he had not knowingly and intentionally concerned with the elevrance of the sound or engaged aim in any way; that he disclosured his Otilies by filloducing the purchase and therefore the imposition of constituendar. Section 26(1) of the Rules does act arise in as much as he heing a tanker was collect in by the purchaser of the M-5 Bars for purchase of the samet that since being proket had introduced and ting ized the deal. "I cannot be said that or being a broken had played any role which would render the M. S. Dars hadle for confiscation under the provisions of Sule 25(1) of the Rules in order to auracu penal provisions of Rule 26(1) of the Rules; that he in any way conspired of collided the folling will be facilitate the evasion of excise duty by them and her town asked the rolling mill to service the gapts riandestrially. E sa fara

fin — That he had only brokered the sale and had nothing to do with the sale of the excisable groots; that he had not asked the solier to sale ais goods illustly.

Page 7 61 21

but any three the purchasers to the seller i.e. folling only that in his statement bated 02.04.2013, he stated that he not noticen purchased for dealt. with the altesed goods; that he never contravened the provisions of the Action the Rules; that he never contossed lyaving plinchased M. S. Bound/ J. X. Bars from the colling mill as montroned in the Assexure- C_i that even if it is admitted that ing lead included in claudestine removal of goods and whatswer written this decomprise are details of with Aurist transactions, then one has to have the evidence from solicits reserving such sale, transport of such goods; that his Kasel is not covered order sub-rule (1) or Fulle 26 as he has not dealt with excisable. geer's in any manner whatsoever and he only tutroduced the purchaser; that for a penalty on any person order Rule $2\delta(1)$, it is online on ditto: that either he has acruiteed possession of any excisable gopts with she knowledge or belief that the goods are lighte to confiscation under the Act of Rules of has been in any way. concerned in transporting, removing, conditing, vectory, concerning, so, ing or purchasing or has in any other manner exect with any excisable goods with suchknowledge or belief; that he rely on the decision in the case of Codrej Poyce & Mtg. Co. reported as ZCD7 (148) FET 161 toSovied in A. M. Kulkarini - ZCD3 (56). RLT 573 (CEGAT-Mumbel) and decision of Ram Neth Singh - 2003 (151; SLT 431) (17), 2eu): that any person to be penalized under the provisions of sule should also be shown to have been concerned in physically dealing with excissible anods. with the knowledge of belief that the goods are haple to confiscation under the Act./ Rates; that he is not trable to penalty as imposed under the immunoid. o vier.

(60) Appellant No. 2 filed application for condonation of delay for late filing of appeal by 26 days) that their consultant bring a chartener accountiant was busy with adjudication proceedings with various authonoids and migration and consulting work of 65T and hence they cannot prepare the appeal in the leading to delay in filing appeals that there was no interman on their part and if the cetay will not condoned, they will solver in eparable loss/demage, that they roly on the decision of Kattyr 5 Ethers reported as 1907 (28) 411–185 (50), diag Singh & Others reported as 1987 (32) ELT 258 (50), Vecabai reported as 2003 (196) 117–931 (191 Kolkata).

Appellant No. 21

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- 1. The imployed order passed by the Adjudicating Authority is Let in Tew, unjust, illegal and is not maintainable in the even of law as the same is based on Summises on the basis of the say and submission of the concerned officer of Central Pacise (AE), HQ, Briavhagan without taking into consideration the relevant facts and circumstances of the case made out on the Dasis of the assumption presumption grounds.
- 7. The math charge was framed against Appellant No. 1 for clandestine removal of their final products without phymonic of total Contral Excise duty of Rs. 3, 16,7467- as determined in Amesure-Dializaties to the said show cause contral which was here along to the worksilent/ calculation of the Central Excise duty on the basis of the outries found in the sorzed private note books/loose weighment slips; that he had-not received the said Annexure-D attached to the said Annexure-D, the adjudicating authority has failed to shaply the capy of the said Annexure-E which was the relied upon document as monitories in the Annexure-R attached to the said slow cause notice: that the adjudicating authority has not supplied the Annexure L and reuted spon documents as requested by him and therefore, the implicit providence is not proportiable legal.
- 3. He honored the infilmation of perional horming held on 04.01.2017 and produced written submissions on 04.01.2017 wherein it was clearly stated that the subject show gause notice and been issued on assumption presumption grounds and the changes had been Stanied only on the basis of the third party's evidences and the edjudicating authomy has falled to give proper if adores, passed the impugned price without correborative evidences pertaining to the Central Excise Law.
- 4. The adjudicating autoentry bas ented in giving finding that the Augestant No. That not issued Central Excise Invoices in respect of the goods fold to the Appellant which was found from vortheatian of such entres/indees montioned in the said served diaries while comparing the sales particulars/ registers eacl of the Appellant No. 1; that to prove flucit removal of the shife goods field the Appellant No. 1; such contracturing of the "the products from the raw materials were required to be taken or record to subtain such charge of illicit removal but in the present case, no such contractures of illicit removal but in the present case, no such contractures of illicit removal but in the present case, no such contractures had been placed on record and hence, the impugned order is not prepare and legal.

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- 5. In the present case, the "Daily Stack Account" maintained by the Appellant No. 1 Hed not been taken on record and verbault taking such concrete without on record it is not correct to say that the Appellant No. 1 had not needed the said 'Daily stock Account' in respect of the explored goes to moved without payment of duty; that no such evidences had been taken on record regarding receipt of the raw materials without theel (over of Central Excise (project of and thus, at is proved that he was not revolved in the manner as specified under Sup Rule (1) of Rule 26 of the Central Excise Fittes, 2002.
- 6. The Appellant No. 1 was the proper person to follow the Central Eacher Law; that he has acted only for Horited work say publication and sale of the said greets in the open market and no any person of the Appellant No. 1 of the owner of the vehicle had stated that he was in knowledge of so called suled removals. Therefore, he was pat tipble rend, genalty as impased.
- A the cash transaction taken above in the subject case was not directly proved with the solidated carsignments found in the said selved diaries: that in these softest diaries, names of the buyer have been disclosed but no such envestigation had been extended to the end of the buyer/purchaser; that thilds statement of with buyer/purchaser is recorded, the charge of illicit removal and cash transaction are not proved; that the function found in the solution only the Noting' of such beek made through the position of purchaser and only the Noting' of such beek made through particulars found in the sold soluted charles are not used diaries was only the position of purchase and only in respect of the said goods, therefore, such particulars found in the sold soluted charles are not the directly material evidences to prove the charge of their removal and to frame a charge of both action action user: Buck 26.
- 8. Confessional statement is not the concrete evidence to establish a charge upder the Contral Packe Law without any comportative evidences, that the sale duty esteulation was determined only on the basis of such amount shows in the sale select charles. Without proving on material evidences that the amount shown in the said evolues was "genaine transaction value or not"; that the deal of sale and prochase of the said goods is being insterialized only on the basis of the market prevailing at the material time and therefore, the duty calculation made on the amount shown in the said evolution that amount shown in the said evolution of the said goods is being insterialized only on the basis of the market prevailing at the material time and therefore, the duty calculation made on the amounts shown in the said ceizes diames was not proper and legal.
- 9. The Proprietor in his statution, detrid 29.07.2015 has started that the

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treight charges are being paid by the buvers/purchasters but, no such inquiry had been extended to the own of the Said buvers/purchasters, therefore, the charges of illinit removal are not proved and ultimately, be is also not liable for a perial action, as penalized in the impropole order: that unless the charge of illinit removal is not proved by combonstive evidences, it is not correct to say that he had abetted in the so called clandestine removal; that the confessional statement made by him is not along the docan ent to establish such charge, but it should be with material correbutative evidences.

- 10. The relication documents had been provided fin the Form of CD1 and not supplied hard copies of the robod upon decements as required to meet with the principle of natural justice read with the provisions of Section 34. of the Central Excise Act, 1944, but not supplied the same and he had defended the case only on the basis of the facts and streamstances. narrated in the show cause patient that the private records/note acoks. were not available for detending the case and relied upon the case of X/s. Shivom Steel Corporation reported as 2016 (359) FFT 310, that therefore, 10 is clearly established that when the relied upon documents sapplied in the Form of CD are put found in accordance with the nonditions left (page under Section 200 of the Loatral Proise Act, 1944 read with Section 65B of the indiate Evidence Act, such documents cannot be accepted as fewidence1. to have a charge against such person or narry; that in the present (size, not such dyndonon has been blaced on second that the relice upon occurrents. had been supplied in CD Form in accordance with the said Section 368 of the Constal Lixtust Arty 1944; that the oritical relied upon the seld-Annowire-R had also not been provided though it was requested fare that such Annoxires to the Panchnamas hertathing to the selairs or the private. note hocks atc, have also not been provided in the so called CD; that has such clause had been made in the relied upon decements that the sold solated documents are available for inspection, if required by any of the Appellant to whom the show cause notice is issued; that the case laws cited to this regard by the adjuckating authority are not applicable to the present case and therefore, the findings of the adjudicating authority reparting same at reside upon documents in CD are actiguatifiable.
- 11. Notwithstanding contained in the forevoing scrumissions;

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(a) it is admitted ract that the charge of clandestine removal of the excisible groots had been framed against Appellant No. 3 on the basis of the entries found in the seizer private note books. Bot, unless and until it, is not proved that Appellant No. 1 had manufactured the said clandest her removal of the excisable goods from the unaccounted raw materials, the charge of clandestine removal is not at all justifiable. In addition to this, the adjudicating authority has failed to take on record the means of transpontation. He had stated that the vehicles for transportation were being an angeo by the bunchaser. But, thit he present case, no such liquity. had been extended to the ort-ers of the Unick owners whose such facts bad. been namated in the case and no such inquiry had also been extended up to the end of the poyer. If such goods clancestinely manufactured, such facts, of the un-accountable production should have required to be placed on record. Sut, in the present case, not such records/ evidence had been planed on moord. In short, he such positive evidences had been placed on report to prove the charge plandestine removal. The entire case had been made on diaries maintained by Grind parties vizt Brokers, I to Appellant, Asstated in foregoing para, he had submitted that the selfed diaries were perizated to orders brokes talephontally. In easence of corretory, two $\mathbb{C}^{n \to i \frac{1}{2}}$ which des, domains cannot be susteined.

(a) the allogation made in the show ratice notice continued only on the basis of curtained figures/entries made in the basis upper fivingment d(ps)/r served build party's private note books without providing details of goods manufactured. The subject demand was taked on integrany grounds. The adjuncting puttority has simply continues the domand bally on the basis of the saviand submissions recorded in the statements of the various persons. But, the facts stated in the statements are valid only when such independent direct correbotative material evidences are produced on record. But, in the present case no such direct corrobative evidences had been blaced on record.

12. From the above grounds of Appeal, it is clearly established that the present case had been mode out only an assumption presumption grounds and without any correlative condences. There are no any direct material evidences that he was livinged in the archiecture specified under Role 26(1) of the Central Excise Roles, 2002. It is clearly established that the adjudicating authority has tailed to follow the protocal discipline as laid.

Superior of 23.

(0%) in the following case taxs which were relied upon by nim;

- a) 2014 (311) ELT 354 (Tri Aac)- M/s Om Alunninum Pvt. Ltd. V CCc Vadadara.
- 51 The Horble CESTAT, Ahmadzoad has present on Order No. A/ 110% 11034/2015 dated 17:07:2015 in the case of an Appeal filed by M/s Bajsang Castings Pvt. Ltd, Shri Ammi R. Bhasta.
- c) 2017 (345) CL1 178 (151, Bellot) Ramadevi Steels Pvt, Etc., 1
- d) 2017 (345) CLI 785 (171, Bribi) 79 Atrasives Pvt, Ltc. -
- et 2017 (346) ELT 491 (Triu Ahmedabad) Rayputana Store, Castings P. Fidu
- 2017 (347) ELT 145 (Trill Alt.) Super Cassettes Industries Ltd.

5. Personal Hearing in the matter was attended by Stri N. K. Many, Consultant on behalf of all Appellant No. 1, 3 & 4 and restorated groups of appeals and submitted two case laws reported as 2014 (3 f) ELT 354 (Trill-Abind) in the case of Aum Alluminuum Pvt. The, and CHCAT's (Index No, A/15043 11054/2015 dated 17.07.2015 in the case of M/s. Bajrang Castings Pvt field, contenting that evidences of 3^{rd} party can't be considered if not components with evidences of 3^{rd} party can't be considered if not components with evidences with the appellant; that there is no money flow back in this case; that in absence of crizes examination demand can't no upheld specially in absence of evidence to evade payment of duty.

All Personal hearing in the matter was attended by Shill Mathav Valouariyal on behalf of Appellant No. 2 with reversited spounds of appeals: also submitted written submissions stating that impligned order should be set aside and no ninality imposed on Appellant. No. 2 as because there is no componentive evidences; that principles of natural justice were not followed by the lower adjudicative, authority in as inuch as all cohed upon documents have not been supplied to them and impligned order placed.

<u>Findines:</u>

6. have controlling gone through the facts of the case, impagned order and written as well as cred submissions made by the Appellance. The faste to be declared is whether the implyated order, in the facts of this case, confirming demand and imposing achieving correct or otherwise.

et. Appeltant No. 2 filed appeal beyond period of 60 days but within further period of 80 days by stating reason that chefs consultant was busy with work related to adjudicating proceedings before various authorities; that their consultant being of a tered accountant, was busy with work related to migration.

Page 12 of 23.

and consulting or GM work, brace the appeal has been their with mome limit of further 30 days have not included to condons the delay in thing appeal and proceed, to decide the appeal on menos.

• 2

7. I find that the officers of Cercial Escise, Bhaviagan conducted a coordinated season at the places of various problem and transporters, from where incriminating documents like various diables, files, toose papers etc. word resumed. Forthar, seamnes were also conducted at the premises of remoting unus and contern furnace units. During prediminary inquiry of the decords resumed, the intelligence gathered was validated and therefore detailed inquiry was calified out.

) fund that the statements of Appelant Na. $2_{s} > 0.4$ recorded from tiple to В. time and the envies recorded in the notebook/piaries retrieved during this course of invasu/attor revealed that the manufacture and clearances of excisible goods with XUN. Round/IMT Bars to payers were made against cash transaction. Appellant No. δ E G explained the codes uses and the transactions recorded in the sold potebooks/diaries, Appellant No. A being parallel of Appellant No. 1 in his statements dated 29,00,7014 and 23,00,7015 barg (d) that the goods had been removed without payment of Central Datise duty and without issuance of Centre: Excise in-meas and payment were received in cesh-He also accepted that no entries mentioned in the Amexare FD, Amexare YS and Approving VH gatifatilied with their sales register; that to respect of entries, mont and in Annestre F.J. Amestre YS and Amestre VS, where no involtes or Sales B1, have been "ssund by Appollant No. 1, the goods mentioned in the said entries have been removed by Appellant No. 1 without payment of Contra-Excise doty and without heavance of Central Excise invoices. Appellant No. 4 also accented that page no. Must conjunctifs No. 18 strand uncer Panchnama dated. 12.09.2012 chave at the office premises of Appellant No. 2 contains entries of date wise amount to real tigares for the goods sous by Appellant Neu 1 through Appellant No. 2. Appellant No. 4 further deposed that documents mentio equat. sr. No. 6 and 8 server uncer Panenhamo dated 12,39,2312 drawn at the office. pre-nises of Appellant No. 2 are daily cash book maintafted by Appellant No. 2. which contaiged details of amount received in case by him (Appellant Na. 4). from the receiver of goods and also amount given in cash to the supplier of georia.

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9. On going Lineugh the implighen order of the lower adjudicating authority, I find that the implicited order has modif detailed analysis of the facts and evidences which were collected dening investigation in the form of statement/documents. I find that the officers of Central Excise, Bhavingar conducted coordinated search operations at various places limbudio, of trokers and recovered in notiminating doctiments of Shiri Hinlanshie Nandfal Lageni. Shiri Yogesh 6. Nanghy and Shiri Virsingle Bhadeonya, all brokers were recorded on the notebook/dialles resulted under Panchrama proceedings recorded in the notebook/dialles resulted under Panchrama proceedings recorded in the notebook/dialles resulted under Panchrama proceedings revealed manufacture and clandostine clearances of MLS. Round/TMT Bars to huyers against cash transaction without Central Excise invokes and written payment of Control. Excise outy. Appeliant Nat 2 M 3 has thild effect manner explained the codes used and the transactions recorded in the said notebook/diames.

9.1. In the grounds of appeal, it is submitted that the adjunctions authority while possing the impugned order has ignored the submissions made by them. On perusal of the impugned order, in is narroad that the adjunctioning authority has categorically mentioned the defense submissions at various sub-parais) of the impugned order, and had also discussed the same giving his findings. Thus, this argument put for they appeal and is devoid of ments.

9.7I find that cemand of Rs. 3.16.7467- has been made based on records. resumed from the factory promises of Appeliant No. 1, based on seconds. resurned from the Promises of Appellant No. 2. Broker), based on records resoned from the Premises of Shill royes's R. Sangavi, Brokot and Paard on mennets resumed from the Premises of Sare Vesingh Bhadeurwa, Broker and proprietor of M/s. Radae Steel. I find that before recording statement of Appellant No. 4, Paraton of Appellant No.1, all documentary evidences measured from the premises of appellant Ne.1. Appellant No. 2 (Kroker), part Yogesh R. Sanghvi (Broken) and Shri Virsingh Ishannutiya, Appellant No. 3. (Borker) were placed before aim. Appellant Net 2 in his certify aster/onts. dated 25.03.2010 and 22.09.2015 recorded under Section 14 of the Act bod also. some through all Panchnamas crawn at the promises and all the statements. tendenet by Appellant No. 2 and Shri Yugesh R. Sangiyi, Broker, Shri Virsinga, Bhodouriya, Braker ite, Appella (LNO, B_{1} , Uponsportors of all Appellant No, Z was given full opportunity to perase incriminating decisions, statements and

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onty coloulation worksheet, before GMbg (estimony about the truth and correctness thereof). He was dury shown duty calculation Annexities prepared on the bools of investigation solwing transactions garried aut through Appellant No.2, Shi Magesh R. Sanghai and Appellant No. 3, a Ubrokers of Appellant No.1.

ring that the documentary evidences and statements of the blowers, transporters have been discussed and reproduced in a very elaborate manner the impugned order and many transactions recorded in the series, private records were found tallying with the statutory records/transactions of Appellant No.1 which proves as menticity of transactions and details contained in relies upon documents and relevance of those for duty leading on Appellant No. 1.

9.3 • Find that on being confronted with the intriminating decomants select curring the searches, all the three brokers in their respective statements, during the investigation have admitted that Appellant No. 1 had created goods without Central Exclose anyoides and without payment of Central Exclose duty and they know because they acted as prokers in such transactions and entries were evaluable in their private records. Appellant No. 4 in his capacity as Partner of Appellant No. 1 has admitted stransactions without myoke,

9.4 It is seen that these are substantial evidences duty competance which towe not been instructed at any stage and therefore, as per the settled legal position sensitily of the same narrot be undernified by arguments wity. It also find that authenticity of records solved from the precises of Appellant eq. 1, Appellant No. 7 (broker). Shift Yogesh 8, Sanghvi, broken and Appellant No. 3 (broker). Shift Yogesh 8, Sanghvi, broken and Appellant No. 5 (broker) take been duty correctionated and tabled with records solved from the precises of Appellant No. 7 (broker). Shift Yogesh 8, Sanghvi, broken and Appellant No. 5 (broker) take been duty correctionated and tabled with records solved from other precises acfore coording control factor duty table to be baid by Appellant No. 1.

S.5. Appellant No. Thas argued that demand of duty cannot be confirmed on the basis of damies and records recovered area the third party like brokers Stail Himanshi, N. Jagan, (Appellar 1 No. 2), Shi Yogesh R. Sanghvi and Appellant No. 3 And bence, demand made on the basis of third party doctries is not sustainable. In this regard, Time that the diaries maintained by the brokers recorded bott, as well as fluct transactions of Appellan. No. 1. Laiso fine that narry Cansactions (ecorded in private records tailied with toxicos were actually usued by Appellant No. 1. Thus, truthfulness of clarles/) of ebuoks and other officate records recovered from the brokers puring search is dearly association.

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also bond selboth brokers have admitted to have dealt with the goods belonging to Appeliant No. 1 evidence involves and also sold such goods without twolves. Notwithstanding above, I also find that demand has been computed an the basis of Armesures based on the searches carried out at the promises of three brokers and one at the premises of Appellant No. 1. 1 also find that all tinks involved in the case. Let brokers, Appellant No. 1. 1 also find that all tinks involved in the case. Let brokers, Appellant No. 1 and transporters etc. have corrobutated medoness gathered during searches part therefore, demand cannot be sold to be based upon finite party evidences only. The case to rach, is not based only as this party documents but duly corroborated by host of other contences 7.50. I find that multiplicity of party would there in provide the concept of the third party in the instant case, the evidences of blandestine relations have been valuered by the investigating officers successfully from meny places and therefore, it cannel be called third party evidences but componentive and supporting evidences against Appellant No. 1

9.6 Further, Approach NO, 4 and Partner of Appellant No. 1 has to his statement dated 20.09.2015 recorded during that part of the Arvestigation, or bring controlled with vital documentary and anal evidences along with (uty educated Anonzours A, BJ, VB and VS, admitted that they cleared excisable youds without payment of duty and no Control Excise Involves (excel for each transactions. This statement of Appellant No. 2 dated 20.09.2016 has not norm retracted fill date and hence, has still distribute taken place and Appellant No. 1 has indulated that Central Excise duty evasion has indeed taken place and Appellant No. 1 has indulated that Central Excise duty evasion has indeed taken place and Appellant No. 1 has indulated that evidences and are sufficient to prove the case against opplicants. In this regard, it also rely upon the decision of partner to a 2017 (346) ET 125 (The Del) wherein it has been held es under to a 2017 (346) ET 125 (The Del) wherein it has been held es under to a 2017 (346) ET 125 (The Del) wherein it has been held es under to a control of 2017 (346) ET 125 (The Del) wherein it has been held es under the case of the state taken place and a 2017 (346) ET 125 (The Del) wherein it has been held es under the case additional approximation of the state taken place and the state taken been held es under the case approximation of the taken been held es under the case approximation of the state taken place and the case approximation of the state taken place and the constitution of the taken been held es under the case approximation of the state of the taken been held es under the case approximation of the state of th

¹¹5 I note that its both the proceedings diment identical words (new more treached. The allegation was that based on evidences collected from the suppliers' ride, indecounted receipt and further manufacture of Janobh them by the appellant non-sought to be running a Admitistic group (and only larger in the value for evidence collected from the supplier's <u>collected from the supplier's collected from the supplier's collected from the supplier's to be appellent to sought to be running a Admitistic group (a collected from the supplier's <u>collected from the supplier's collected from the supplier's <u>collected from the supplier's collected from the supplier's <u>collected from the supplier's collected from the supplier's <u>collected from the supplice is collected from the supplier's <u>collected from the supplier's collected from the supplice is collected from </u></u></u></u></u></u>

and the second second

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correbational in more of density of thoughts; many receipt, etc. in the present true, the endowers collecter from the myphics write is easing would roug ecount he discound. The indicate recently of the suppliers more over errent protocol and admitted for the contempose of their contempose the versens wild werd be charge of the despiter's jums. When such orders e was brought before the partner of the appellant's unit. He categorically, admined unaccounted clearance of dimable norm, $\underline{Hon}_{CC}(\underline{r},\underline{h})$ and \underline{r}_{SC} nowe of chinary to all an enclarations was weld in each enclared in a <u>structe that, the separation has taken a pise that the shear-ment has new</u> enaith deal ing departe of bypere and governer of the hereing exact the ends happen. It is more that the according communed for the supplicity, which were affection to the persons in-charge count be brushed and. — it is not the was of the appelless that the suggillars maintained their encode any to Jalo is inglicate the approximation μ just, the comparisof testiconomial time. some nil har been en nim ster by the partner of the appellers is first. It such situation it is not tenable for the appendant to, now in the appendisions, retra the point by requirement of every exercitation, on Admilledge your of the private records or the substants group have been relayed as false. contented for their authematics. In the spread before the Dybugal, the sygnillant b matting a balated assertion plat the statement by the partner of the appetitus-fitte is not industant, standour case laws related upon by the appullators are not of any support in the interest case. It fits cases intolying ress/counted metalization, the existence of each case and to be asymetriated jón nonalastas. An neced alvendie die difficé parat s records at the surgitar 's side as agreed by the person to charge and forther correlationated in the appellant connective assertation only on the ground of further evidences little n answartation and receipt of ingrary kas not been proved. — In a clandesone nanafactors and electrones, each state of operation eacher by established with reactstan. On careful consideration of the growness of appeal and the fluctures in the temperated order. I find no extern to interface with the findings recorded by the lower authority meandimly, the aspectiv $a_{\rm eff}$ នាំនាមសេសរ៍.'

[Emphasis supplied]

9.7 Appellant No. 1 has also dited Final Order No. A/11033-11034/2013 Cates 17.07.2015 of the Honfble CESTAT in the case SVs. Bajrang Sections 2vt. Ltc and Others in support of their contentions. United that the order of Horfble CESTAT held as uncorr.

(Empleasis supplied)

9.8 On going through the grounds of appeals, as also the written submissions.



made before the lower edjusicating authority, as discassed in the imposped order. I find that no request ion present case and therefore, the proof of the made by the appellants in the present case and therefore, the proof of the Lonible CESTAF in the case of M/s. Bajiting Castings PVL Ltd and others source is not applicable to the instant case.

9.9 It is settled law that in cases of clandestine removal, behaviored to not required to prove the case with mathematical prodision. Wy this view is iduly supported by judgments of the Honible Supreme Court in the cases. (984-1739) ELT 1631 (SC; C 2009 (200) KH 1687 (SC).

9.9.1 The statements, if not retracted, and legal and valid in the cycs of tax, and have to be considered as correbonative evidences as held in the cases of (i) Naresh 1. Sukhawari [1996 (8%) 11.1.2.8 (%) (0) Rokesh Kunlar Garg [2016 (331) FUT 323 HC-Delhië. I find that Statement of Streatory authorized prisons of assessive admitting clearances of Goods without payment of Central Excise duty and without issuing involces inclinatory and specific and not retracted is admissible as held in the case of M/s. 15 Tech (brasives util, reported as 2017 (346) at 1.606 (1cl-Delli)

> *14. On cureful consideration of the facts and committanens of autlined above. I find that the statement of Otrector is the basis for the demand, the statement is inculpatory and is specific. The Director cleanly admitted that the documents/pitvote records recovered by the officers esotabled actains of proclamment of saw materials as well as clearning of flighted grads with and without payment of only. This fact is further strengthened by the observation that many entries in the private documents are covered by the trivolces (sshed by the assessee an which dury, stands paid. The Director has clearly admitted the pruth o<u>t the</u> charts as well as claridestine clearance of goods covered <u>by the</u> ontries in the private notebooks which are not covered by the invoices. Such statement, is admissible as evidence as his (egg. <u>hold by the Apex Court in</u> the case of Systems & Component's PK_ End. (supra). The activities of claudestine nature is readiled to be. proved by sufficient positive evidence. However, the fatts presented in each individual case are required to be surlivinized. over examined independently. <u>The department</u> in this case, <u>105</u> relied upon the confersional statement of the Director which is visu supported by the awattaned entries in the wivate recercis. There is no averthent that the statement has been taken under auress. The assemble also does not appear its how asked for COMexamination otating th<u>e process of adjustication</u>.



Nov Dia 23.

15. In view of the foregoing, I first that the Commissioner (Appeals) has errord in taking the view that there is not enough evidence of clandestine removel of goods, even though the statement of Shri Scoley Kejriwal, who is said to be the outbor of the private records recovered has not been recorded, it status admitted by Shri Tekriwal. Director about the truth of the contents of the private notchooks. Consequency, i flud on region to disallow this piece of evidence.

16. The evidence of climitestine cleanance has been brought on record only is a result of investigation andertaken by the department. The evidences chearthed by the department are not statistically documents and would have yone undetacted but for the investigation. Therefore, this is a clear case of suppression of facts from the department and certainly the extended period of finitation is invacable in this case and hence the demand cannot be held to be time-barred."

[Emphasis supplier]

9.16 In the decision in the case of *Mas.* Haryana Mod E. Alloys Ind. inported as 2017 (255) ELT 451 (Triubell) wherein it has been held what notebooks (diaries) seized from the possession of supellant's employee at the time of search showing entries for accounted as well as undecounted goods which have been explained in detail and disclosed by GM of the factory tally with involces/gate possible is trustworthy: that statement or employee randing into several pages and containing detailed knowledge to be considered reliable. I also raily on the decision is the case of *Mas.* Ramehonena Pexilos Pyt. UM, reparted as 2014 (302) ELT AS1 (s.C.) wherein simular view has been taken by like Honfible Sapreme Court.

7.11 Tare of the considered view thet find admitted facts beed not be proved as has been held by the Honfble CESTAT in the cases of Alex Industries reported as 2008 (200) EFT 0073 (11) Armitan) and W/s. Divine Solutions reported as 2008 (205) S.L.T. 1005 (Trill (Chevenal), Her 'Due CESTAT in the case of W/s. Karoni Ange, Works reported as 2004 (156) T.L.T. 370 (Trill Bold) has also held that Admission/Confession as a substantial piece of evidence, which can be used against the maker. Therefore, the Ange land's relation an various case laws are not applicable in thight of the positive evidences available in this case as a substantial piece of evidences available in this case as a substantial piece of evidences available in this case as a substantial piece of evidences available in this case of W/s. N R Sponge Pittel reported as 2015 (328) ELT 453 (Tril-Del) has also held that when preprocestable or probability was against the AngeCart, pleading of no statements recorded from buyers, no escess electricity constantion for an of the order of the case of W/s. N R Sponge Pittel reported as 2015 (328) ELT 453 (Tril-Del) has also held that when preprocestable or probability was against the AngeCart, pleading of no

Berta Deres

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raw motomal prochase found unappointed and no input output ratio prescribed, by law is of no use.

9.12 In view of above racts, : (ind that the contentions raised by the appollants are of no help to thom and the Department has addunct sufficient oral, and coordinative conductative ortifoners to demonstrate that the oppellants were engaged in clandestine removal of the south. I, tarretone, that that the continuation of demand of Contral Excise duty of Rs. 3.16.746/- by the lower adjudicating orthomy is correct, legal and propert.

10. It is natural consequence that the confinited demand is required to be paid along with interest at applicable rate index Section 11AA of the Act. 1, therefore, uphald the implyined order to this extent.

10.1 I find that this is a cover of condestine clearances of the goods and honce, the impligned proof has correctly impasted penality equal to pirty of fig. 3.16.7487 - under Section 11AC(1) of the Action Rapplane No. 1.

Appoliant No. 4 1.6. Partner of Appellant No. 1 has contended that the 11. lower adjudicating authority has failed to establish as to how he has anatori the st nation reasing of Central Excise duty and thus wrongly imposed penalty on I in order Rule 20(1) of the Bules. I find that the facts of this case very (learly (stablish that he was key berson of Appellant No.1 and was responsible for rlandesting removal of the goods manufactured by Appellant No. 1. He, as Partner, was looking after day-to-day affairs of Appellant Ac. 1 and 1 had converned himself in various irregular activities related to excisable goods. raduding manufacture, storage, removal, transportation, soliton etc. of such goods, which he knew and had reason to believe that they were liable to confiscation under the Central Excise Act. 1944 and the mucs made thereander. Looking to the involvement of Appellant No. 2 million case and snew ty thereof. I find that imposition of penalty of Rs. 1.00.00074 (upon htm under rule 75(1) at the Bules is preper and justified. 끹_୵ୖ୵୷

11.1 As for as penalty on Appellant No. 2 G 3 is concerned, it is contential that his role was limited as link person and they word not concerned with the goods and therefore, penalty is not imposable upon them. I find that they were the way persons and had got the goods supplied without Control Divise invokes and without payment of Central Excise duty. Incriminating documents establishing

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the clandestine clearatices of the goods were also found from the promises of Appellant No. 2 M 3 during scarch proceedings. The details of clancestine transactions recorded in their diary/netopooks contained data is of the goods, tauck no., cash payments, etc. Thus, there role is definitely proved in this case and in fact inquiry originated after recovery or documents from their promises and therefore. They carnot plead that their role was timbed as a tink boron between buyers and scaler. This differ four was coupled in the case and therefore, 1 for one to first induce that their role was coupled in the case and therefore, 1 for one to first them by the lower adjuctivity and only one carnot plead that them by the lower adjuctivity and there is no need to need to first the impugate order.

12. In view of ecover, thold that the incoughed order has been passed after property evaluating the evidences in this case and the order is correct, legal Ξ proper and accordingly, Lupbold the impugned order and reject oil capetas.

१२ १ – जमीलकतोजी _{हि}स्ट दल्ले की गई अपीलों का भिषटां से उपसंख्त तसीक से किया ज्यन है।

12. The appeals 'Neulby the Appellants stand disposed of tin above terms.'

States (कुमार रासेष) ः गुन्त (अपील्स)

<u>BV RPAD</u>

_ <u>10</u>	
 M/s. Sains Steel Re-Robing Mill, Plot No. 404-465, GIDC-L Silion, Distle Brievnegar. 	मेलने महम्स रहीत से गांतेग जिल, प्राहि संदया ४४४ ४०६ जो. आई. टी. सी., से होस जिल्ला: आजन्मर,
 ³ Shri limanshi Nancia, Jagani, 38, Vihan Complex, Kaerth Llash, Nrahi Sahighi Hat, Waghawadi Koad, Bhavnagan. ⁴ Shri Virsingh Bhadra tya, Prozer, Prop.: Mrs. Radhe Steel, Bhavhagan, all: 9, Sitaram Chamber, Prist Floor, Top Naka, Station Road, Shevhagan, 	श्वी हिनांच तरब व जापत्मी देव विहार कॉन्ट्रलेक्स, कोम नावल सहक ही हात के त लुगे नाधानाई रोट, प्राननगर, की विरसिंह महीतिया, क्षेत्रव एव एम/स राथे महील के मालिक, एक ६ संतारान देल्वर्स, पहेला लड़ाता, सोग नाकर, म्हरण
 Shri Rajesh Gupta, Partrier of M/s. Sains Steet Re-Rolling Mill, Plot No. 494-495, GIDC-I, Sthor, Disc., Bhavealgar. 	ेरोड, आखनार. ' भी। राजेश मुप्ता, आजेदार, फेलरी मटल्झ रुपील से रेजिंग जिल, जनीर संख्या ७०४ इन्द, की, आहे, छी, सी, सोहोस, जिल्हा आधनगर

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Convitor information and necessory action (u)

- The Christ Contraissioner, GST & Contral Excise, Abmenetoid Zopo, Anniedabad for his kind information.
- The Cantinissioner, CST & Central Excise: Bhavnagar Commissionerate, Bhavnagar.
- The Additional Commissioner, G5T & Central Excise: Dissonation CommissionerAte, Bhavmagar
- The Assistant Commissioner, GST E Central Excise Division-II. Bhavnagota.

- E), The Soder Intendent, GST Q Central Excise, Range: Alang, Bhawnagar, 一般的 Guard Tile.

7) F No. V2/336/BVR/2017 (8) F. No. V2/219/8VR/2017 (9) F. No.V2/269/3VR/2017

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