

्रमाङ्क्त (अपोल्स) का कार्यालय, कल्टीय वस्तु एवं सेवा कर और उत्पाद सूच्यतः - ००० ट्रमष्ट COMMISSIONER (APPEALS), CUNDUAN, द्वार का रूपांत्र प्राप्त

> द्वितिभा अञ्चल जी एस दी शामन / 2° Fance GST (Korana रेस कोर्स किंग संद, 7 Kora Course Ring Report.

<u>राजकोतः । १५५७० - ३०० गण्</u>

Talv Fas No. 1981 - MCCW-17441142 - Email: compper krajikolog maliano



र्वोजेस्टबे बाक ए. बें. वृष्टारा अ

क । अगोल / गाउन शहरा / १००७ वर्ग १ वर्ग १०

Append 7 PTC No. 92/A7/RVR/2017

भूत भादण राज्य

OJI G. Naci

339-LXC05-00-00-022016-LT

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⊃_{al}. (101.26iv)

 $oldsymbol{u} = oldsymbol{arphi}^{m}oldsymbol{ iny}$ ਭਾਵੇਂ ਨੇ ਸ਼ੜਨਾ $[0;\mathbf{J},\cdots, J_{1,2}]_{m}$ $[V_{m}]_{m}$

BHV-EXCU.S-000-APP-051-2018-19

र हैर. का दिवांक ह Onte de Sugali,

80.04.2018

ाएँ। करने भी तारीटा /। -Duta - Čiasano

27.04.2018

Newson by the Builder Single, Additional Disector General (Incompes Services), Abunedaker Zanat Dalk, Alamedakert.

अधिभूषका संख्या राष्ट्राचा अंशिक्ष हु (एकाडी), दिनाय १८८०,२०१० के साथ पर तोई और साथ पर १९९० । १९९२-१८-१८ तो कि कि १८ १९ १९५ का अपूस्ता में, दी रूपसीर मिंदू, अपने महानिदेशका कराउना होना अहमदाबाद अंग के मुनिय को विद्या अधिकार १९२६ की दार ४५ केंद्रीय असम्य श्रुका आधिकार १९५१ कि सा १९ के अर्जन एके को यह राजिक के सक्दर्श में अदेश मारित नदी के उद्देश्य से अवीक आधिकारों के १५ विद्यान विचा नवा है

In guienzance to Breatis Valides for 26/21 (4) as (vi) top. If 10 will explain the tribute of the School of the School of the second of a property of passing control in a space of appears for the Society School of the Society School of the Society Society Appears of the Society Society Appears of the Society Appea

- र । । अगर अन्युक्ताः क्रियुक्तः आनुष्यतः अनुष्यकः आनुष्यतः केन्द्रीय क्रियाः वृक्षकः २,१५४ । प्रदर्भतः १ सामकः १ भवित्रामा द्वारा अपनुतिस्ति । स्वर्तिसूक्ष्यातस्य न्युक्तिः ।
 - Amunig in: or others mentioned (MC issued by Additional Journal Assistant Commission ... Commission / Solid or Tox, Rayot / Jammagar / Gandhidhann ...
- त संगोलकर्ता के परिवर्धी पा नाम एवं परा / Notice & Address of the Appellants के Associated : M/s Lancel Steel 17: Calcicual Monsion,Donaphth, Bhavnagar 36:1 001
 - त्य । अञ्चेत्राक्रमीकः में ज्यांत्रीन कार्य ज्यांकेत् निकर्णशिक्षेत्र अधिक में अमुख्य आधिक ने १ प्राणिकन्य में १० अपीक्ष अधिकार कर्या है !
 - so not the constraint s . Given in Appendings the an appeal to the approximate an h(s), in this boson, were
- ि सीमा शुरुष (बेन्द्रीय उत्पाद शतक जा मनायद अगोलीय नगयाविकाग के पीट अगोल के दीच उत्पाद का भौगिक्षेत्र (1944 को शाह 1858 के अक्षेत्र का विकास सीमिन्यम, 1994 को कदा 66 के प्रोत्य कि सिक्षित वाह का जार कि है है
 - Appendite Crystom & Besser & Sertsine Tax Appells to Tribus should be Section 35D to CEA, 1907 A Bodin Station 86 of the Finance Act 1800 and object lies to
- ii) प्रतिकारण (हेर, केन श्री के प्रतिकार की मामनी पीका शुक्त, बेगलेच क्राप्तदन शुक्त एवं होते कर अधीरक कर मांग्रेक्टर की विश्व पीठ, के 2 देशक न २० न १० के शिला मई किया, का की देखा **च**ित्र । 'The contribution in all distributions, Torriso & Some on Text Application followed to: West Libour is PRO Torrison Now Build in all managers in its to discussification and volumeter
- ं के इसरोबत परिच्छेड़ आहे. के रहाच गए प्रामीनों के उत्तर क्षेत्र से अमेरि संस्था सक्त केई... उत्तर वायुक्त रोगाकर अमेरिक क्यांगियरण किंक्ट्रिंट की महिद्दा क्षेत्र पारिता, , यूबिट में . या, पहुंची देशनी करा सहग्रदायाद २८४४% को की जानी महित्र !
 - To the West regional bench of Costoma Larrise & Service Tax Angellate Fellows. (CESTATE) 29 Hoger Objects in University Assessed Americal bull-580016 in base of a speak object two regularizations. (Advisors)

ਸ਼ਾਪੀਆਂਨ ਕਰ ਸਾਹਿਲ ਹਨ ਦਾ ਸੁਸਤਾ ਸਮੱਲ ਬਦਸ਼ਸ਼ ਅਨੁਸ ਨੇ ਉੱਤੇ ਜੈਸਟੀਸ਼ ਨੁਕਰ ਪ੍ਰਦੇਸ਼ (ਸੁਸੰਗ੍ਰ ਗਿੰਡਜ਼ਾਕਤੀ 2000) ਨੇ ਮਿੰਡਕ 5 ਵਿਚਾਰੰਗ ਵਿੱਛਨਿ, ਉੱਤੇ ਪ੍ਰਬੰਧਾਨ ਛਨ੍ਹ ਦੂਜ਼ ਸ਼ਾਹ ਸ਼ਿੰਦ੍ਰੀ ਦੂ ਹਨ੍ਹੀਂ ਜਿਹੜ ਜ਼ਿਵ੍ਹ ਕੀ ਹੈ,

The copering to the Appellat. Tailon of also be find in a rest group of recording to a prescribed under Rule and Certain Labora (Append) of the 1961 and Applied Applied Appending the prescribed under Rule and South Spoud of accompanied by a Rule (Appending the Appending the Append 141 ्राध्य है है। इस राज्यस्य प्राप्त के प्राप्त के भाषा है। उपयुक्त कर का स्थापित कर प्राप्त कर प्राप्त कर कर का संस्था करें कियारिया कुल्क का भूगतान, ज्यानन अधिराध कर वाशिकान की शवा के शुरू कर विभिन्न के नाम से किया है। इस्पेनिन्न प्राप्त के कि दुर्ग कार्य देखां देखां के शुरू देखाया विभाग कार कहिए । त्यानित्र अधिराक अधिराध के का प्राप्त की है जो सामित्र कहीं स्थितित अधिराक नेयानीयित के स्थापित की शिक्ष की कि ना है।

The supposition with some section, it or detects by the Pinnike and 199 to a 1. A write of Tribunial Shall be 197 for an include of interesting as prescuped under both Pinnish that seemens of the suppose of the code; goodered, again, a greet of which shall be certified copy and all about a point of the code; goodered, again, a whom the amount of strategy to the sample of the suppose that it is an interest companied as point or lock of Ex. This kind on a section of the Software section is a lock of the suppose of a major than its link is for an expectable pointing Rx. By a lakes, the attempted its penalty is of a major than its link is formation departing Rx. By a lakes, the attempted of the amount of an expectation of the contract of an expectation of the supposition of the land of a minimal of tribute or the first of the process of the penalty of the penalty of the penalty of the supposition of the land of the minimal of the ground of start of start of the contract of an expectation of the supposition of the supposition and the supposition of the supposition o

िला अधिकायम् । १९५५ के बार १६ की एम सन्दर्शा (८) एवं १५८ के अवर्धन पूर्व का बार क्योंक, वेसान्त्र वियमकाती, 1995, के नियम ५(३) एक अटल के नक किंगारन प्रकार के कर के कि का अनुकार एक हमूर्य मुद्री ন কুলৰ জন্মান কল্পত কুলক লাখে। ।ধাৰত ভেগীলা, কৈটোৰ জনাত হাফা হোৱা দানৈর প্রভেগ ইন্ড ছাইনট . अस्तर असे (कामी सामको पनि कनाविक दाको माहिए) और अवस्थित दार्थन क्षार्यक व्याप्त स्थारक व्याप्तक (१८००) हमार्थ, केन्द्रियः दिल्लाम् स्टब्स्य रेश कर का अपोर्तात नय अधिकरू जान आवश्य दुन्ने तक विशेष्ट देने वर्ता आदशास्त्र है। इति भी काशार्थ विशेष्टर तक्ष्में सेन्द्रिया है

The approximance of the section of anomaly of the section 80 fine 80 only 6.5. I GOs. A will be able to Fin 80.7 so responds to the Board 8.89 922 of the Service for this section 16.99 and who I be comparable to a copy of creen of Commissioner John of Russia in Commissioner Continual Section (Appendix John of the Service Continual Section (Appendix John of the Service Continual Section (Appendix John of the Service Continual Section (Appendix John of the Commission of Continual Section (Appendix John of the Appendix John of Service Continual Continual Section (Appendix John of Service Continual Section (A

भीर एनकार के देव के अनुस्तार भू तो संवाहत आयोजीय पाणियता (सम्बंद) के दाने आहे. के आपने के किन्दी के उत्तर शूक्त अधिकें के अपने के पाण के अन्योजीय पाणियता (सम्बंद) के पाण के अन्योजीय के किन्दी के पित्री के पाण के अपने के पाण के के पाण के किन्दी के किन्दी के पाण के किन्दी के किन्दी के पाण के अपने के पाण १, लंकप्रथा कर कांग के 50 प्रतिकार (1665), पात्र कांग एक सुक्रीच् प्रतिपादन है, का अपर्यक्र अर्थ केवल कर का निमादन है, का अस्तान भरता आए पथती कि इस भाग के मी-तीत जमा कि याने वाही एक्टीम हम सालि एस वरीक रूप है हैं। उ^{त्रा}न, नाही।

ें करिए अस्पाद शुक्त एवं लेवकर के असलेट इनके किया गए शुक्रक में कि में suitible है

- बर 11 है से असमें बन्द
- रीकोट जमा के जी कहे कर न सांधे रोजकेट जमा जिल्लाकरी के ही गम 5 कर उन्होंके 3य एकस.

- बंधरी यह कि हर पास के प्रदानन दिस्तीय (सं. 2) अधिनियम 2011 के अपने से पूर्व किसी क्षेत्रीय प्राणितको के समर्थ किन्नयाकन स्थमन आती राज अगोल को नाग् मही होता है

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Under Chatral Excise and Service Tax, (1)thy Demanded shall include the control of the minute of the Excise 11 D.

Any assumant of emergency (2007) and the body.

- confidence of the control of the control of the Central College (Line) amount depends under Kule 1 of the Central College (Rules provided for the Chell of a provisions of the Saction of all hot apply to the stay deplication and access percent stepped by appearance with complete the complete control of the Figure 5 [No.27 No. 23 of the complete control of the contro

- ्ष्य विकास के किया सुरक्षात के अध्यक्षेत्रों जहां जनकार किया तान को किया के उपने से आप गुण के पारतम् के दोनन के किया क्षेत्रच कारणारी या किए किया एक मेहार एक सानुसर प्रेक्ष का उत्तर्भ के के बीसन, ना किए अपने प्रकृति के प्रोहरण में तान के इस्तराज्यण के दोनन किया कारणारी का विकास मेहन गुण में उत्तर के उत्तर के उत्तर के कामने की के
 - the case of succloses of goods, where the Boss control in tryaxis from a factor y 30 z www louded to apother bactory of trust one expressionly to another from up the open soft process as All process as
- एक । यदि ए, तर् स्ट्रिक कर स्वाहर जिल्लाकित किया के आहर् होप आसार स्थान को साथ दि । किया पात है। ह un casa of ghoda exported outside Land, exposit to Septembri Barrisa, without payment of duly
- [96] कृतिबिद्ध क्रियात के क्रियातन करने हैं सून द्वा है, लिए जो दूरती क्रेक्ट दूर क्रियोगिय एक दुनांच विदेश प्रदेशकों के एक्स मानव की नई है और ऐसे आहाश जो आदुकर (अस्टेस) के क्यांग दिएए अधिनेश में 141 ट 1963 की भारत 199 के दुनार प्रतिक्त के भई नारीज अस्ता (क्रियात) के रूप यह में चारिन किए गए हैं -Crodit of any duty of season of less tills of towards occurred to be duty on first publicate under the problems of this Areas the case appointed under Sec. 199 of the Personal Sec. Committee (Appeals) on or often the case appointed under Sec. 199 of the Personal Sec. 2007.
- Proposition (Section 1) प्रतिस्था पात्र प्रदेशा (KAR) में, जो को केन्द्राय उत्पादन शहर (अपाल) विच्यानार 2001. जि. भिर्मा (C. क. असर्थन में मिर्मा (C. क. असर्थन में मिर्मा के अस्ति मिर्मा मि
- ाई पुनर्गाता आदरन के लाध निकालिकित निर्माणित शुक्त की आहमार्ग की एको करिए । तेड़ी इकार रकता एक लाख उनमें के उत्तर कर है जो समये 2007 का पुनर्सन किया जाए और वर्षि लोग एक एक बाद इनके में उसाद की ते. इनके अधिक दे कर भेग नान किया की ऐने प्रश्नेत्व की का काम में 'The strikes apple arion soal the meteropassical has a fee of less 2007 when the some involved to 2007 the Reads of Challet.
- নি, এই , স্বাধির দিন্দেরত স্থান্ধ স্থানিনিক্স, ১৯৮১, কি জন্দ্রনা (কি প্রন্তুত্ব সূত্র স্থাইল ৩৫), যাও এটিন । প্রায় নিয়ালি (1888) জীবি ন্ধ দিন্দের বাদক বিনিয়ে জীবি **নিনা নারিদ**। স ব্যকুল (1989) আই স্থানীকৈ কিছে আ C 1 ট. এই কিছে (280 may Te, on Throughton of the Edjectool প্রায়ালি (পুলা all local signal file and পুলা জীবি এই স্থানিক সংক্রোচিব (under School de-Fail to be The Man C file Act.1975, ex americae.
- ्रो | स्थान शहन, केरही र प्रभाद अवक घर हो, कर एकोड़ी । नाम 'िक्स्या (कर्मा मिटि) नियमानले (1892 से सर्व एके आन्य तंत्रकिया सामले को स्थितिकोड़ित करने बाले हिंदरी की और फेर्डर न क्षाक्षीत किया गाता है। ह Administration is also Extred to the rules objection begins and advantable in the rule of the Constant, 1982.

ORDER! NAPPEAU

- W/s Target Stock Bhaveacar has filed it is a speak against OIC No. 5. 9-EXCUS-CODE TO Security 12 dated 11.01.2017 (see a nation referred to as "the impugned order") parted by the July Countries oner, Control Ladge 3. Service Tea, Shaveagan (before nation received to as "the adjustication Authority").
- unefly stated, the lace are plan Mys. Sincident (Lee Linio Arrest, Shaon again had actioned) 1500,000. With affected loans during July 2000 to March 2006, with principles of prepart Control Series Involves, without accounting far in their econote, without assets if $\sqrt{p_{ ext{e}}}$ and the (e) by $\mathbb{T} a$ we do a and by a opto-sping a a all manufacture and clearance of $\mathbb{R} a$ stage excitable. γ and and 1500.005 MTs of speed bars. In the event η setting, stategreent of Bard Peptatanal Attac z_{ij} are prestor of the appellant least recorded and π was found that they had p increases m = 2.85%With advance, be a valued at $40.8 / 180 / 26 / 166 m_{\odot} M/s$, say. Hart specific dust ties, phayaeyan on asia pasis for valuebylited neither necessity life in a Fix is a fix and ensure they domaind the same and had sold 3 e savne to their customers in cash. Accordingly, SIN dated 10,04,7010 was Sected to v /s. Shirt-state Statel Indiagonos, Bhawhagan proposeing recovery of Central Subject outly a mounting ϵ 16-35, 62,45,869/class well as imposition of periodies under Section 1140 of the Certical Excise. Artij 1947 read with Role 25 of the Centri. Excise Rules 50% also proposed policity on the spicellant, under Rule 20 of Control Excess Rules clang with other to not cons. The Andri onal-Commissioner vide CrO No. 26/ADC/098/2012 1s dated 2000 1013 confirmed the demand. against M/s. Shri Bernesco Industries, Bhoshigto clong with interest and penalty and Impured. ponalty of Ks. 5.00,000/, nach against two partners $p_{ij}(\sigma_{ij})$ Smittler Siew Industries and ponalty of RK, 1,000,000 , carbingainst a quality, and 14.5 A, 0,000, equiv $_{
 m c}$ they repair $_{
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 m c}$ this OIC, appeal was filed before the Commissioner (Appeal) by the five horizons and remarkled the case to bright radjustrating ϵ appropries
- Accordingly, the adjudice ungleuthorite under the decree and minerous yieldings, greater dated 10 01.2017 at post 48 (or imposed per edge of θ_2 2,000,000/4 against the copy one under the elab of Cost to exacts θ decrees. 2000
- 4. According begin mode, the spiciellant the discupacion the following grounds.
 - it is the impulsated program passed without discussing the print is the many by them with repard to the provisions of mile 26(1) and 6(1) es 28(2) of the dentral Excise Rules, 2002;
 - The Cooper wordlass stated that the appellant case in knowledge that it work on engages were "liable because diseasting that being a tradier, they have to pay Sales Tay/Var on purchase of the excisoble goods, it is the outy of the region will in the known as isolded as an

years are rein over under the pover of invalca;

Fig. 19 years = Walter State (1997) Gebeurgez _ _

- First such penalty can be imposed under Rule 20(2): I to the ERFF Coll Such penalts of reveiged for action in panting what Ai = I to quantity such benefit;
- thus the allegation of purchase of steel pars from 5/s (\$1 to 140 5 eq. 16 5) for Sheel and 5hr back.
 Shown again as not been proved by corrobalistive evidences.
- that the charges have been trained on the assumption pressurption groups on and trained.
 In the pasis of the third garagic evidence.
- $A^{(i)}(\Theta^{(i)})$ is not correct that they were in knowled points which gives were dain other conflication acting only $A^{(i)}(\Theta^{(i)})$
- that they had purchase little Pars and non-& Stool and John from the accessor in "Bone" floor and not promoted by adopting fine in floor was 18 en.
- = 11.80 J. Forwers not liable for penal again in progress, 2.3 of Corlege, Except to each 200z.
- Mobile impagned order may be set aside.
- The upper was filled refore the Commissioner (Appeals), Dajkut. The undersomed Houbern normand as Demonissioner (Appeals) / Appeals, without you regards to the case of appealant side. Pound's Order No. 05/2017-Service Tax differt 18.11 0017 No her Tightie Unit er Secretary Lecture Tax), G. 3.1, M. O. I, Deptt of Revenues, CRFC, Service Tax Wing, or the besid of Board's Dicular No. 208/6/2017-Service Tax easer) 17. 10,2017.
- 5. Personal hearing was be their 29.05.2018 wherein the consultant appeared on pells in the consultant appeared or pells in the consultant in exposure of the product a(x) + possibility and the appearance of the product of the pro
- As a linear carefully pose through the table of class, the grounds medicence in the appeals and the submissions made by the appellunt, the sales to be decided in the appeal to so error possibly of 9x, 2.00,000/4 imposed upon the appellunt, or derikule 26 of Certify Certify Bules. 3002 is just field or otherwise.
- Bowever, we are moving into the means of the matter, if no that the implication less was modeled by the appellant on 08.32.2317 (to nonline I in rational model in the local bands 8.4.1 like thy the appellant) and the appeal against the said order was $1 1 \times 10.05.7017$. Thus, appeal has been filled offer to asys from the date of communication of the timboph at order. I find that the offer mean model any -1 two been filed beyond the structure 60 days

(A)...--

tions fault contilled update action 3 (3) of the Canqual Eq. se Air, 1944. Relevant extracts of Santon do of central assist Art, 1944, is reproduced be no for easily insterness.

Secretion Set. Appends to fearenbulone [Appendic]]. If it is an operation of price of by any eachers of order persons the person of the person

(Browless that) the Commissioner (Cytteris) may, if he is notisped usor the approint way are entire he reffered to use from interesting the regions when the common period of using a cyt, while is in the presented within a form expense of prints paying

- As per unavisore Section 35(1). Commissioner réquesty significance concerns the delay of 30 days alter the presenced time limit of sixty days. Time that he such sophication or condonation of delay has been filed by the appoint the opening the appeal.
- 13. In view of the foregoing, Indject the appeal on limits on its provided under Section 35 of the Control Folia: Act. 1964 without going that the inveits of the apparatume appeal floor by the applicable standards of providing the control of the section.

The property of the second sec

o, leinichte 15 march 16 angal-Jule (1764) 4 (1774) - 4 4 (1) Amhadat 22

Date : 1.04.2008 F.No. 92/6 //E91/2017

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V/S.Lexibitine

17. Lt. chand Mans on,

Jenapish,

معرج إلاجائك

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- is 100 Julia liquid Deputy/ osistana Committee den Ri $_{\rm SM}$ $z_{\rm SM}$

no t/Ado (Como ssioner, Systems, Ges. , Rajkati) کری

5. Guard alle.